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PROCEEDINGS

OF THE

State Board of Equalization

OF NORTH DAKOTA.

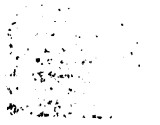
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BEGUN AND HELD AT THE CAPITOL, AUGUST 20, 1895.

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PUBLISHED BY AUTHORITY.

BISMARCK, N. D.  
TRIBUNE, PRINTERS AND BINDERS.  
1895.



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OF THE

# State Board of Equalization

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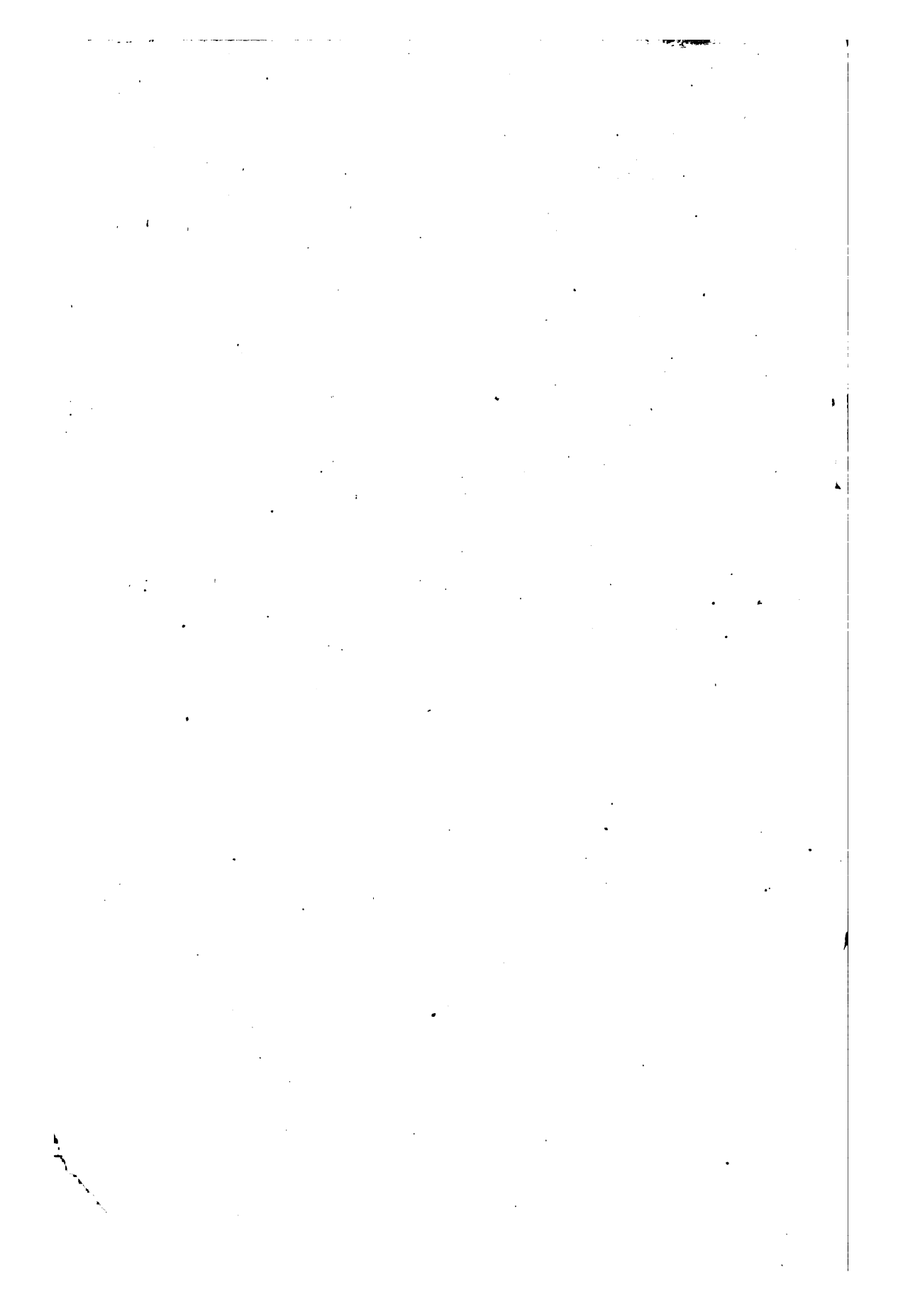
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MEMBERS OF  
STATE BOARD OF EQUALIZATION  
FOR 1895.

---

First District—GEO. B. CLIFFORD, Grand Forks.  
Second District—GEORGE E. WIDMEYER, Rolla.  
Third District—A. B. GUPTILL, Fargo.  
Fourth District—M. T. STEVENS, Wahpeton.  
Fifth District—WILLIAM DWYER, Napoleon.  
Sixth District—A. B. STRICKLER, Bismarck.  
Seventh District—J. D. WALLACE, Drayton.  
At Large—ROGER ALLIN, Governor.  
At Large—FRANK A. BRIGGS, Auditor.  
At Large—JOHN F. COWAN, Attorney General.

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OFFICERS OF THE BOARD.

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ROGER ALLIN, Governor,  
Ex officio President.  
FRANK A. BRIGGS, Auditor,  
Ex officio Secretary.

Revised 5-9-29 MvP.

From 1895 to 1898

12, 1898, 1899, 1900



PROCEEDINGS  
OF THE  
STATE BOARD OF EQUALIZATION  
OF NORTH DAKOTA.

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Pursuant to Section 46, of Chapter 132, of the Laws of the Legislative Assembly of the State of North Dakota for the year 1890, the members of the State Board of Equalization of North Dakota convened at the office of the State Auditor, in the Capitol, at Bismarck, Burleigh county, North Dakota, on the third Tuesday in August, 1895, being the 20th inst.

The board was called to order by Hon. Roger Allin, Governor of said state and ex officio president of said board.

The following members were found to be present:

From First district, Geo. B. Clifford of Grand Forks, Grand Forks county.

From Second district, Geo. E. Widmeyer of Rolla, Rolette county.

From Third district, A. B. Guptill of Fargo, Cass county.

From Fourth district, M. T. Stevens of Wahpeton, Richland county.

From Fifth district, William Dwyer of Napoleon, Logan county.

From Sixth district, A. B. Strickler of Bismarck, Burleigh county.

From Seventh district, J. D. Wallace of Drayton, Pembina county.

At large: Roger Allin, Governor; Frank A. Briggs, State Auditor, and John F. Cowan, Attorney General.



Notary Public Wm. O. DePuy administered the following oath to the members of the board:

STATE OF NORTH DAKOTA, } ss.  
COUNTY OF BURLEIGH.

Roger Allin, Frank A. Briggs, John F. Cowan, George E. Widmeyer, A. B. Guptill, William Dwyer, A. B. Strickler, George B. Clifford, Mott T. Stevens, and John D. Wallace, being duly sworn, each for himself doth say: That I will support the constitution of the United States and the constitution of the state of North Dakota; that I will fairly and impartially perform the duties of a member of the State Board of Equalization of the State of North Dakota for the year 1895; so help me God.

ROGER ALLIN,  
J. D. WALLACE,  
A. B. STRICKLER,  
M. T. STEVENS,  
GEO. E. WIDMEYER,  
A. B. GUPTILL,  
GEO. B. CLIFFORD,  
WM. DWYER,  
F. A. BRIGGS,  
JOHN F. COWAN.

Subscribed and sworn to before me this 20th day of August, 1895.

WILLIAM O. DEPUY,  
Notary Public, Burleigh Co., N. Dak.

John W. Gregg was appointed clerk of the board.

On motion of Mr. Guptill any delegations or parties wishing to be heard by the board were invited to address the board.

Hon. Peter Herbrandson, of Caledonia, addressed the board on the subject of taxation of real estate in Traill county.

On motion of Mr. Guptill the matter of railroad taxation was taken up for discussion.

Mr. Frank Crandon, representing the Northwestern railway, addressed the board presenting the matter of taxation from the railway company's point of view.

On motion of Mr. Dwyer the board adjourned to 2 p. m.

#### AFTERNOON SESSION.

Board met pursuant to adjournment at 2 p. m. President Allin in the chair.

All members present.

Mr. D. W. Cassady, representing the Minneapolis, St. Paul and Sault Ste. Marie Railway Company, addressed the board on the subject of taxation of that road.

Mr. G. S. Fernald, representing the Northern Pacific Railroad Company, presented the views of that company at length on the matter of assessment and taxation, giving figures and estimates as to values and earnings.

Mr. T. S. McDonald, representing the Chicago, Milwaukee and St. Paul Railway Company, laid before the board the views of his company.

On motion of Mr. Dwyer the discussion of railroad taxation was postponed until tomorrow.

On motion of Mr. Guptill the board proceeded to consider the equalization of valuation of horses, and for the purpose of such equalization the counties of Cass, Grand Forks, Pembina, Richland, Steele, Traill and Walsh constitute what shall be known as the First district; the counties of Barnes, Benson, Cavalier, Eddy, Foster, Griggs, Nelson, Ramsey, Ransom, Rolette, Sargent, Stutsman and Towner constitute what shall be known as the Second district, and the counties of Billings, Bottineau, Burleigh, Dickey, Emmons, Kidder, LaMoure, Logan, McHenry, McIntosh, McLean, Mercer, Morton, Oliver, Pierce, Stark, Ward, Wells, Williams, and the unorganized counties "Old Williams," Dunn, McKenzie, Allred, Wallace and Hettinger constitute what shall be known as the Third district.

## HORSES UNDER THREE YEARS OLD.

On motion of Mr. Guptill horses under three years old were equalized as follows, all members voting aye: In the First district, \$24; in the Second district, \$21; in the Third district, \$18, and the percentums of increase and reduction are as follows:

COUNTIES.	Per Cent Increase.	Per Cent Decrease.	Remarks.
Barnes.....	35	.....	.....
Benson.....	30	.....	.....
Billings.....	.....	.....	no change
Bottineau.....	.....	.....	no change
Burleigh.....	70	.....	.....
Cass.....	60	.....	.....
Cavalier.....	70	.....	.....
Dickey.....	80	.....	.....
Eddy.....	5	.....	.....
Emmons.....	70	.....	.....
Foster.....	25	.....	.....
Grand Forks.....	65	.....	.....
Griggs.....	.....	.....	no change
Kidder.....	.....	.....	no change
LaMoure.....	65	.....	.....
Logan.....	20	.....	.....
McHenry.....	15	.....	.....
McIntosh.....	20	.....	.....
McLean.....	20	.....	.....
Mercer.....	95	.....	.....
Morton.....	45	.....	.....
Nelson.....	15	.....	.....
Oliver.....	35	.....	.....
Pembina.....	90	.....	.....
Pierce.....	.....	15	.....
Ramsey.....	60	.....	.....
Ransom.....	75	.....	.....
Richland.....	10	.....	.....
Rolette.....	30	.....	.....
Sargent.....	20	.....	.....
Stark.....	.....	10	.....
Steele.....	55	.....	.....
Stutsman.....	35	.....	.....
Towner.....	55	.....	.....
Traill.....	60	.....	.....
Walsh.....	20	.....	.....
Ward.....	40	.....	.....
Wells.....	.....	5	.....
Williams.....	60	.....	.....
Allred.....	.....	.....	none
Dunn.....	.....	10	.....
Hettinger.....	.....	.....	none
McKenzie.....	.....	.....	none
Wallace.....	.....	.....	none
Old Williams.....	120	.....	.....

## HORSES THREE YEARS OLD AND OVER.

On motion of Mr. Strickler, horses three years old and over were equalized as follows: In the First district, \$50; in the Second district, \$42; in the Third district, \$34, and the percentums of increase and reduction are as follows:

COUNTIES.	Per Cent Increase.	Per Cent Decrease.	Remarks.
Barnes.....	5		
Benson.....	15		
Billings.....			no change
Bottineau.....			no change
Burleigh.....	15		
Cass.....	25		
Cavalier.....	40		
Dickey.....	25		
Eddy.....			no change
Emmons.....		5	
Foster.....	25		
Grand Forks.....	45		
Griggs.....			no change
Kidder.....	15		
LaMoure.....	25		
Logan.....	20		
McHenry.....		15	
McIntosh.....	5		
McLean.....	20		
Mercer.....	75		
Morton.....		5	
Nelson.....	10		
Oliver.....	10		
Pembina.....	40		
Pierce.....		25	
Ramsey.....	40		
Ransom.....	35		
Richland.....	10		
Rolette.....	5		
Sargent.....	25		
Stark.....		10	
Steele.....	40		
Stutsman.....	10		
Towner.....			no change
Traill.....	100		
Walsh.....	25		
Ward.....	50		
Wells.....		15	
Williams.....	90		
Allred.....		10	
Dunn.....		10	
Hettinger.....		10	
McKenzie.....			none
Wallace.....			none
Old Williams.....	135		

## BRONCHOS OR RANGE HORSES.

On motion of Mr. Strickler the consideration of range horses was taken up.

After discussion, on motion of Mr. Clifford, range horses were equalized as follows: In the First district, \$25; in the Second district, \$21; in the Third district, \$17; and the percentums of increase and reduction are as follows:

COUNTIES.	Per Cent Incre <sup>se</sup> .	Per Cent Decrease.	Remarks.
Barnes.....	5	.....	.....
Benson .....	35	.....	.....
Billings.....	15	.....	.....
Bottineau .....	10	.....	.....
Burleigh .....	10	.....	.....
Cass .....	25	.....	.....
Cavalier .....	5	.....	.....
Dickey .....	15	.....	.....
Eddy .....	10	.....	.....
Emmons.....	.....	15	.....
Foster .....	.....	30	.....
Grand Forks.....	45	.....	.....
Griggs.....	.....	10	.....
Kidder.....	15	.....	.....
LaMoure .....	35	.....	.....
Logan .....	10	.....	.....
McHenry .....	.....	10	.....
McIntosh .....	.....	15	.....
McLean .....	.....	10	.....
Mercer .....	55	.....	.....
Morton .....	.....	.....	no change
Nelson.....	.....	15	.....
Oliver .....	30	.....	.....
Pembina .....	40	.....	.....
Pierce .....	.....	25	.....
Ramsey .....	40	.....	.....
Ransom .....	60	.....	.....
Richland .....	.....	10	.....
Rolette .....	25	.....	.....
Sargent.....	20	.....	.....
Stark .....	45	.....	.....
Steele .....	25	.....	.....
Stutsman .....	.....	15	.....
Towner .....	.....	15	.....
Traill.....	90	.....	.....
Walsh .....	25	.....	.....
Ward .....	45	.....	.....
Wells.....	.....	15	.....
Williams.....	.....	.....	none
Allred .....	45	.....	.....
Dunn.....	45	.....	.....
Hettinger .....	45	.....	.....
McKenzie.....	45	.....	.....
Wallace .....	45	.....	.....
Old Williams.....	60	.....	.....

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On motion of Mr. Dwyer the board adjourned until 9 a. m.,  
August 21, 1895.

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SECOND DAY.

August 21, 1895, 9 a. m.

Board met pursuant to adjournment.

President Allin in the chair. All members present. Minutes  
of meetings of August 20th were read and approved.

The board proceeded with equalization of live stock.

## CATTLE UNDER TWO YEARS OLD.

On motion of Mr. Strickler, cattle under two years old were equalized at \$6, and the percentums of increase and reduction are as follows:

COUNTIES.	Per Cent Increase.	Per Cent Decrease.	Remarks.
Barnes .....	15	.....	.....
Benson .....	15	.....	.....
Billings .....	.....	.....	no change
Bottineau .....	.....	.....	no change
Bufleigh .....	.....	35	.....
Cass .....	.....	.....	no change
Cavalier .....	40	.....	.....
Dickey .....	20	.....	.....
Eddy .....	.....	5	.....
Emmons .....	.....	20	.....
Foster .....	.....	15	.....
Grand Forks .....	20	.....	.....
Griggs .....	15	.....	.....
Kidder .....	.....	.....	no change
LaMoure .....	50	.....	.....
Logan .....	20	.....	.....
McHenry .....	.....	15	.....
McIntosh .....	10	.....	.....
McLean .....	5	.....	.....
Mercer .....	25	.....	.....
Morton .....	.....	.....	no change
Nelson .....	.....	.....	no change
Oliver .....	.....	.....	no change
Pembina .....	15	.....	.....
Pierce .....	.....	.....	no change
Ramsey .....	20	.....	.....
Ransom .....	45	.....	.....
Richland .....	15	.....	.....
Rolette .....	.....	.....	no change
Sargent .....	20	.....	.....
Stark .....	.....	.....	no change
Steele .....	25	.....	.....
Stutsman .....	15	.....	.....
Towner .....	.....	.....	no change
Trall .....	100	.....	.....
Walsh .....	20	.....	.....
Ward .....	.....	10	.....
Wells .....	.....	15	.....
Williams .....	.....	30	.....
Allred .....	.....	.....	no change
Dunn .....	.....	.....	no change
Hettinger .....	.....	.....	no change
McKenzie .....	.....	.....	no change
Wallace .....	.....	.....	no change
Old Williams .....	20	.....	.....

## COWS TWO YEARS OLD AND OVER.

On motion of Mr. Dwyer, cows two years old and over were equalized at \$12, and the percentums of increase and reduction are as follows:

COUNTIES.	Per Cent Increase.	Per Cent Decrease.	Remarks.
Barnes .....	.....	20	.....
Benson .....	10	.....	no change
Billings .....	.....	.....	no change
Bottineau .....	15	.....	.....
Burleigh .....	.....	15	no change
Cass .....	.....	.....	no change
Cavalier .....	15	.....	.....
Dickey .....	10	.....	.....
Eddy .....	.....	.....	no change
Emmons .....	.....	20	.....
Foster .....	10	.....	.....
Grand Forks .....	15	.....	.....
Griggs .....	5	.....	.....
Kidder .....	.....	.....	no change
LaMoure .....	20	.....	.....
Logan .....	.....	.....	no change
McHenry .....	10	.....	.....
McIntosh .....	.....	10	.....
McLean .....	.....	.....	no change
Mercer .....	20	.....	.....
Morton .....	.....	5	.....
Nelson .....	.....	.....	no change
Oliver .....	.....	.....	no change
Pembina .....	15	.....	.....
Pierce .....	.....	.....	no change
Ramsey .....	15	.....	.....
Ransom .....	20	.....	.....
Richland .....	20	.....	.....
Rolette .....	10	.....	.....
Sargent .....	.....	.....	no change
Stark .....	.....	.....	no change
Steele .....	10	.....	.....
Stutsman .....	.....	5	.....
Towner .....	5	.....	.....
Traill .....	50	.....	.....
Walsh .....	10	.....	.....
Ward .....	10	.....	.....
Wells .....	.....	15	.....
Williams .....	.....	25	.....
Allred .....	.....	.....	no change
Dunn .....	.....	.....	no change
Hettinger .....	.....	.....	no change
McKenzie .....	.....	.....	no change
Wallace .....	.....	.....	no change
Old Williams .....	20	.....	.....



## ALL OTHER CATTLE TWO YEARS OLD AND OVER.

On motion of Mr. Guptill all other cattle two years old and over were equalized at \$20, and the percentums of increase and reduction are as follows:

COUNTIES.	Per Cent Increase.	Per Cent Decrease.	Remarks.
Barnes .....	.....	.....	no change
Benson .....	10	.....	.....
Billings .....	.....	.....	no change
Bottineau .....	10	.....	.....
Burleigh .....	.....	.....	no change
Cass .....	10	.....	.....
Cavalier .....	60	.....	.....
Dickey .....	60	.....	.....
Eddy .....	.....	.....	no change
Emmons .....	10	.....	.....
Foster .....	35	.....	.....
Grand Forks .....	100	.....	.....
Griggs .....	15	.....	.....
Kidder .....	10	.....	.....
LaMoure .....	45	.....	.....
Logan .....	.....	.....	no change
McHenry .....	10	.....	.....
McIntosh .....	40	.....	.....
McLean .....	20	.....	.....
Mercer .....	35	.....	.....
Morton .....	30	.....	.....
Nelson .....	10	.....	.....
Oliver .....	25	.....	.....
Pembina .....	45	.....	.....
Pierce .....	5	.....	.....
Ramsey .....	65	.....	.....
Ransom .....	60	.....	.....
Richland .....	45	.....	.....
Rolette .....	10	.....	.....
Sargent .....	20	.....	.....
Stark .....	5	.....	.....
Steele .....	85	.....	.....
Stutsman .....	35	.....	.....
Towner .....	.....	10	.....
Traill .....	145	.....	.....
Walsh .....	45	.....	.....
Ward .....	40	.....	.....
Wells .....	.....	.....	no change
Williams .....	.....	.....	none
Allred .....	5	.....	.....
Dunn .....	5	.....	.....
Hettinger .....	5	.....	.....
McKenzie .....	5	.....	.....
Wallace .....	5	.....	.....
Old Williams .....	35	.....	.....

## RANGE CATTLE.

On motion of Mr. Briggs, range cattle were equalized at \$20, and the percentums of increase and reduction are as follows:

COUNTIES.	Per Cent Increase.	Per Cent Decrease.	Remarks.
Barnes.....	155	.....	.....
Benson.....	60	.....	.....
Billings.....	.....	.....	no change
Bottineau.....	20	.....	.....
Burleigh.....	.....	20	.....
Cass.....	35	.....	.....
Cavalier.....	150	.....	.....
Dickey.....	115	.....	.....
Eddy.....	.....	.....	none
Emmons.....	45	.....	.....
Foster.....	30	.....	.....
Grand Forks.....	.....	.....	none
Griggs.....	.....	.....	none
Kidder.....	.....	.....	none
LaMoure.....	.....	.....	none
Logan.....	40	.....	.....
McHenry.....	.....	.....	none
McIntosh.....	.....	.....	none
McLean.....	.....	.....	none
Mercer.....	100	.....	.....
Morton.....	75	.....	.....
Nelson.....	.....	.....	none
Oliver.....	5	.....	.....
Pembina.....	85	.....	.....
Pierce.....	35	.....	.....
Ramsey.....	85	.....	.....
Ransom.....	.....	.....	none
Richland.....	105	.....	.....
Rolette.....	.....	.....	none
Sargent.....	.....	.....	none
Stark.....	.....	.....	no change
Steele.....	.....	.....	none
Stutsman.....	.....	.....	no change
Towner.....	140	.....	.....
Traill.....	400	.....	.....
Walsh.....	10	.....	.....
Ward.....	40	.....	.....
Wells.....	.....	.....	no change
Williams.....	15	.....	.....
Allred.....	.....	.....	none
Dunn.....	.....	.....	no change
Hettinger.....	.....	.....	no change
McKenzie.....	.....	.....	none
Wallace.....	.....	.....	none
Old Williams.....	100	.....	.....

## MULES.

On motion of Mr. Wallace, mules were equalized at \$50, and the percentums of increase and reduction are as follows:

COUNTIES.	Per Cent Increase.	Per Cent Decrease.	Remarks.
Barnes.....	140	.....	.....
Benson.....	70	.....	.....
Billings.....	.....	.....	no change
Bottineau.....	25	.....	.....
Burleigh.....	190	.....	.....
Cass.....	25	.....	.....
Cavalier.....	140	.....	.....
Dickey.....	90	.....	.....
Eddy.....	5	.....	.....
Emmons.....	110	.....	.....
Foster.....	80	.....	.....
Grand Forks.....	85	.....	.....
Griggs.....	70	.....	.....
Kidder.....	100	.....	.....
LaMoure.....	110	.....	.....
Logan.....	50	.....	.....
McHenry.....	60	.....	.....
McIntosh.....	30	.....	.....
McLean.....	65	.....	.....
Mercer.....	100	.....	.....
Morton.....	65	.....	.....
Nelson.....	45	.....	.....
Oliver.....	85	.....	.....
Pembina.....	70	.....	.....
Pierce.....	85	.....	.....
Ramsey.....	125	.....	.....
Ransom.....	70	.....	.....
Richland.....	.....	.....	no change
Rolette.....	35	.....	.....
Sargent.....	95	.....	.....
Stark.....	.....	.....	no change
Steele.....	60	.....	.....
Stutsman.....	30	.....	.....
Towner.....	30	.....	.....
Traill.....	100	.....	.....
Walsh.....	45	.....	.....
Ward.....	235	.....	.....
Wells.....	30	.....	.....
Williams.....	180	.....	.....
Allred.....	.....	.....	none
Dunn.....	.....	.....	none
Hettinger.....	.....	.....	none
McKenzie.....	.....	.....	none
Wallace.....	.....	.....	none
Old Williams.....	.....	.....	none

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SHEEP.

Mr. Briggs moved that sheep be equalized at \$1. Mr. Dwyer moved as an amendment that sheep be equalized at \$1.30. The vote on the amendment was as follows: Messrs. Stevens, Dwyer and Cowan voted yes. Messrs. Clifford, Widmeyer, Guptill, Strickler, Wallace, Allin and Briggs voted no. The amendment was lost.

The vote on the original motion was as follows: Messrs. Clifford, Widmeyer, Guptill, Strickler, Wallace, Allin and Briggs voted yes. Messrs. Stevens, Dwyer and Cowan voted no.

Mr. Guptill moved a reconsideration of the vote, which was carried, all members voting yes.

Mr. Cowan moved that sheep be equalized at \$1.15. The vote was as follows: Messrs. Clifford, Stevens, Dwyer, Allin and Cowan voted yes. Messrs. Widmeyer, Guptill, Strickler, Wallace and Briggs voted no. The vote being a tie the motion was lost. Mr. Dwyer moved that sheep be equalized at \$1.10. The vote was as follows: Messrs. Clifford, Stevens, Dwyer, Allin and Cowan voted yes. Messrs. Widmeyer, Guptill, Strickler, Wallace and Briggs voted no. The motion was lost.

Mr. Briggs moved that sheep be equalized at \$1, which motion prevailed by the following vote: Messrs. Clifford, Widmeyer, Guptill, Stevens, Strickler, Wallace, Allin and Briggs voting yes. Messrs. Dwyer and Cowan voting no. The percents of increase and reduction are as follows:

## SHEEP—CONTINUED.

COUNTIES.	Per Cent Increase.	Per Cent Decrease .	Remarks.
Barnes .....	.....	35	.....
Benson .....	.....	.....	no change
Billings .....	.....	30	.....
Bottineau .....	.....	.....	no change
Burleigh .....	.....	30	.....
Cass .....	.....	.....	no change
Cavalier .....	.....	.....	no change
Dickey .....	.....	15	.....
Eddy .....	.....	20	.....
Emmons .....	.....	30	.....
Foster .....	.....	.....	no change
Grand Forks .....	.....	.....	no change
Griggs .....	.....	35	.....
Kidder .....	.....	.....	no change
LaMoure .....	.....	.....	no change
Logan .....	.....	.....	no change
McHenry .....	.....	20	.....
McIntosh .....	.....	30	.....
McLean .....	.....	.....	no change
Mercer .....	.....	.....	no change
Morton .....	.....	.....	no change
Nelson .....	.....	.....	no change
Oliver .....	.....	10	.....
Pembina .....	.....	.....	no change
Pierce .....	.....	15	.....
Ramsey .....	.....	.....	no change
Ransom .....	.....	.....	no change
Richland .....	.....	.....	no change
Rolette .....	.....	15	.....
Sargent .....	.....	.....	no change
Stark .....	.....	.....	no change
Steele .....	.....	.....	no change
Stutsman .....	.....	20	.....
Towner .....	.....	30	.....
Traill .....	.....	.....	no change
Walsh .....	.....	.....	no change
Ward .....	.....	.....	no change
Wells .....	.....	.....	no change
Williams .....	.....	.....	no change
Allred .....	.....	.....	no change
Dunn .....	.....	.....	no change
Hettinger .....	.....	.....	no change
McKenzie .....	.....	.....	none
Wallace .....	.....	.....	none
Old Williams .....	.....	.....	no change

## HOGS.

On motion of Mr. Wallace, hogs were equalized at \$2.50, and the percentums of increase and reduction are as follows:

COUNTIES.	Per Cent Increase.	Per Cent Decrease.	Remarks.
Barnes .....	25	.....	.....
Benson .....	20	.....	.....
Billings .....	.....	15	.....
Bottineau .....	.....	15	.....
Burleigh .....	.....	15	.....
Cass .....	.....	15	.....
Cavalier .....	15	.....	.....
Dickey .....	15	.....	.....
Eddy .....	.....	20	.....
Emmons .....	20	.....	.....
Foster .....	20	.....	.....
Grand Forks .....	15	.....	.....
Griggs .....	.....	20	.....
Kidder .....	.....	10	.....
LaMoure .....	25	.....	.....
Logan .....	55	.....	.....
McHenry .....	.....	15	.....
McIntosh .....	70	.....	.....
McLean .....	.....	5	.....
Mercer .....	95	.....	.....
Morton .....	5	.....	.....
Nelson .....	25	.....	.....
Oliver .....	.....	15	.....
Pembina .....	.....	15	.....
Pierce .....	.....	25	.....
Ramsey .....	25	.....	.....
Ransom .....	25	.....	.....
Richland .....	25	.....	.....
Rolette .....	.....	15	.....
Sargent .....	50	.....	.....
Stark .....	.....	15	.....
Steele .....	.....	5	.....
Stutsman .....	.....	25	.....
Towner .....	35	.....	.....
Trall .....	150	.....	.....
Walsh .....	.....	.....	no change
Ward .....	.....	.....	no change
Wells .....	.....	15	.....
Williams .....	.....	35	.....
Allred .....	.....	.....	none
Dunn .....	.....	15	.....
Hettinger .....	.....	15	.....
McKenzie .....	.....	.....	none
Wallace .....	.....	.....	none
Old Williams .....	205	.....	.....

## SHEEP—CONTINUED.

COUNTIES.	Per Cent Increase.	Per Cent Decrease.	Remarks.
Barnes .....	.....	35	.....
Benson .....	.....	.....	no change
Billings .....	.....	30	.....
Bottineau .....	.....	.....	no change
Burleigh .....	.....	30	.....
Cass .....	.....	.....	no change
Cavalier .....	.....	.....	no change
Dickey .....	.....	15	.....
Eddy .....	.....	20	.....
Emmons .....	.....	30	.....
Foster .....	.....	.....	no change
Grand Forks .....	.....	.....	no change
Griggs .....	.....	35	.....
Kidder .....	.....	.....	no change
LaMoure .....	.....	.....	no change
Logan .....	.....	.....	no change
McHenry .....	.....	20	.....
McIntosh .....	.....	30	.....
McLean .....	.....	.....	no change
Mercer .....	.....	.....	no change
Morton .....	.....	.....	no change
Nelson .....	.....	.....	no change
Oliver .....	.....	10	.....
Pembina .....	.....	.....	no change
Pierce .....	.....	15	.....
Ramsey .....	.....	.....	no change
Ransom .....	.....	.....	no change
Richland .....	.....	.....	no change
Rolette .....	.....	15	.....
Sargent .....	.....	.....	no change
Stark .....	.....	.....	no change
Steele .....	.....	.....	no change
Stutsman .....	.....	20	.....
Towner .....	.....	30	.....
Traill .....	.....	.....	no change
Walsh .....	.....	.....	no change
Ward .....	.....	.....	no change
Wells .....	.....	.....	no change
Williams .....	.....	.....	no change
Allred .....	.....	.....	no change
Dunn .....	.....	.....	no change
Hettinger .....	.....	.....	no change
McKenzie .....	.....	.....	none
Wallace .....	.....	.....	none
Old Williams .....	.....	.....	no change

## HOGS.

On motion of Mr. Wallace, hogs were equalized at \$2.50, and the percentums of increase and reduction are as follows:

COUNTIES.	Per Cent Increase.	Per Cent Decrease.	Remarks.
Barnes.....	25		
Benson.....	20		
Billings.....		15	
Bottineau.....		15	
Burleigh.....		15	
Cass.....		15	
Cavalier.....	15		
Dickey.....	15		
Eddy.....		20	
Emmons.....	20		
Foster.....	20		
Grand Forks.....	15		
Griggs.....		20	
Kidder.....		10	
LaMoure.....	25		
Logan.....	55		
McHenry.....		15	
McIntosh.....	70		
McLean.....		5	
Mercer.....	95		
Morton.....	5		
Nelson.....	25		
Oliver.....		15	
Pembina.....		15	
Pierce.....		25	
Ramsey.....	25		
Ransom.....	25		
Richland.....	25		
Rolette.....		15	
Sargent.....	50		
Stark.....		15	
Steele.....		5	
Stutsman.....		25	
Towner.....	35		
Traill.....	150		
Walsh.....			no change
Ward.....			no change
Wells.....		15	
Williams.....		35	
Allred.....			none
Dunn.....		15	
Hettinger.....		15	
McKenzie.....			none
Wallace.....			none
Old Williams.....	205		



Mr. Guptill moved that all other items of personal property be rated as it was returned by the different county equalization boards to the state auditor.

A discussion followed relative to the taxation of bank stock and Mr. C. H. Anheier, national bank examiner for North Dakota, was invited to address the board. No action was taken.

Mr. Guptill's motion prevailed. All members voting yes.

On motion of Mr. Guptill all increases and reductions of assessment resulting from the equalization of personal property by this board shall be in percentages of five or multiples of five.

Mr. Crandon of the Northwestern Railway Company again appeared before the board and presented further facts and figures for the consideration of the board.

Mr. R. A. Wilkinson, representing the Great Northern Railway Company, addressed the board on the subject of taxation of railroads.

On motion of Mr. Wallace the board adjourned until 2 p. m.

#### AFTERNOON SESSION.

AUGUST 21, 1895, 2 p. m.

Board met pursuant to adjournment. President Allin in the chair.

All members present.

The discussion of railroad taxation continued, Mr. Wilkinson again addressing the board.

Mr. Dwyer moved that the Northern Pacific Railroad Company be and is hereby assessed upon its main line in the state of North Dakota in the sum of \$941,000, being upon the following items:

Roadway, \$37,640, being 376.4 miles at \$100 per mile.

Roadbed, \$188,200, being 376.4 miles at \$500 per mile.

Rails, \$376,400, being 376.4 miles at \$1,000 per mile.

Rolling stock, \$338,760, being 376.4 miles at \$900 per mile.

Mr. Cowan moved as an amendment that the Northern Pacific Railroad Company be and is hereby assessed upon its main line in the state of North Dakota in the sum of \$1,202,480, being upon the following items:

Roadway, \$75,280, being 376.4 miles at \$200 per mile.

Roadbed, \$299,120, being 376.4 miles at \$800 per mile.

Rails, \$451,680, being 376.4 miles at \$1,200 per mile.

Rolling stock, \$376,400, being 376.4 miles at \$1,000 per mile.

The vote on the amendment was as follows: Messrs. Clifford, Widmeyer, Guptill, Stevens, Dwyer, Strickler and Wallace voted no. Messrs. Allin, Cowan and Briggs voted yes.

The amendment was lost.

The vote on Mr. Dwyer's original motion was as follows: Messrs. Clifford, Widmeyer, Guptill, Stevens, Dwyer, Strickler and Wallace voted yes. Messrs. Allin, Briggs and Cowan voted no.

The motion prevailed.

Mr. Guptill moved that the Great Northern Railway Company be and is hereby assessed on its main line in the state of North Dakota, said main line being from Fargo in the county of Cass to the northern boundary of the state of North Dakota and from Grand Forks in the county of Grand Forks to the western boundary of the state of North Dakota, in the sum of \$1,648,497.50, being upon the following items:

Roadway, \$126,807.50, being 507.23 miles at \$250 per mile.

Roadbed, \$405,784, being 507.23 miles at \$800 per mile.

Rails, \$608,676, being 507.23 miles at \$1,200 per mile.

Rolling stock, \$507,230, being 507.23 miles at \$1,000 per mile.

Mr. Cowan moved to amend as follows: That the Great Northern Railway Company be and is hereby assessed on that part of its main line from Grand Forks in the county of Grand Forks to the western boundary of the state of North Dakota at the following rate per mile on the following items:

Roadway, \$200 per mile.

Roadbed, \$1,000 per mile.

Rails, \$1,200 per mile.

Rolling stock, \$1,200 per mile.

The vote on the amendment was as follows: Messrs. Clifford, Widmeyer, Guptill, Stevens, Dwyer, Strickler and Wallace voted no. Messrs. Allin, Briggs and Cowan voted yes.

The amendment was lost.

The vote on the original motion of Mr. Guptill was as follows: Messrs. Clifford, Widmeyer, Guptill, Stevens, Dwyer, Strickler and Wallace voted yes. Messrs. Allin, Briggs and Cowan voted no.

The motion prevailed.

Mr. Cowan moved that the Minneapolis, St. Paul and Sault Ste. Marie Railway Company be and is hereby assessed on its main line from the Bois de Sioux river to Portland, N. D., 360 miles, in the sum of \$1,224,000, being upon the following items:

Roadway, \$72,000, being 360 miles at \$200 per mile.

Roadbed, \$360,000, being 360 miles at \$1,000 per mile.

Rails, \$432,000, being 360 miles at \$1,200 per mile.

Rolling stock, \$360,000, being 360 miles at \$1,000 per mile.

Mr. Cowan's motion not being seconded, Mr. Dwyer moved that the Minneapolis, St. Paul and Sault Ste. Marie Railway Company be and is hereby assessed on its main line in the state of North Dakota from the Bois de Sioux river to Portland, N. D., in the sum of \$990,000, being upon the following items:

Roadway, \$54,000, being 360 miles at \$150 per mile.

Roadbed, \$252,000, being 360 miles at \$700 per mile.

Rails, \$432,000, being 360 miles at \$1,200 per mile.

Rolling stock, \$252,000, being 360 miles at \$700 per mile.

Mr. Strickler moved as an amendment that the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and is hereby assessed on its main line in the state of North Dakota from the Bois de Sioux river to Portland, N. D., in the sum of \$900,000, being upon the following items:

Roadway, \$36,000, being 360 miles at \$100 per mile.

Roadbed, \$288,000, being 360 miles at \$800 per mile.

Rails, \$360,000, being 360 miles at \$1,000 per mile.

Rolling stock, \$216,000, being 360 miles at \$600 per mile.

The vote on the amendment was as follows: Messrs. Clifford, Widmeyer, Stevens, Dwyer, Strickler, Wallace, Allin and Briggs voted yes. Messrs. Guptill and Cowan voted no.

The amendment was carried and the motion as amended prevailed by the same vote.

Mr. Clifford moved that the branch lines of the Northern Pacific Railroad Company be and are hereby assessed as follows:

Northern Pacific, Fergus & Black Hills Railroad, \$113,610, being upon the following items:

Roadway, \$8,416, being 42.078 miles at \$200 per mile.

Roadbed, \$33,662, being 42.078 miles at \$800 per mile.

Rails, \$42,078, being 42.078 miles at \$1,000 per mile.

Rolling stock, \$29,454, being 42.078 miles at \$700 per mile.

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Southeastern Dakota Railroad, \$40,060, being upon the following items:

Roadway, \$2,967, being 14.837 miles at \$200 per mile.  
Roadbed, \$11,870, being 14.837 miles at \$800 per mile.  
Rails, \$14,837, being 14.837 miles at \$1,000 per mile.  
Rolling stock, \$10,386, being 14.837 miles at \$700 per mile.

Duluth & Manitoba Railroad, \$259,470, being upon the following items:

Roadway, \$19,220, being 96.1 miles at \$200 per mile.  
Roadbed, \$76,880, being 96.1 miles at \$800 per mile.  
Rails, \$96,100, being 96.1 miles at \$1,000 per mile.  
Rolling stock, \$67,270, being 96.1 miles at \$700 per mile.

Fargo & Southwestern Railroad, \$235,872, being upon the following items:

Roadway, \$17,472, being 87.36 miles at \$200 per mile.  
Roadbed, \$69,888, being 87.36 miles at \$800 per mile.  
Rails, \$87,360, being 87.36 miles at \$1,000 per mile.  
Rolling stock, \$61,152, being 87.36 miles at \$700 per mile.

Northern Pacific, LaMoure & Missouri River Railroad, \$57,583, being upon the following items:

Roadway, \$4,265, being 21.327 miles at \$200 per mile.  
Roadbed, \$17,062, being 21.327 miles at \$800 per mile.  
Rails, \$21,327, being 21.327 miles at \$1,000 per mile.  
Rolling stock, \$14,929, being 21.327 miles at \$700 per mile.

James River Valley Railroad, \$172,109, being upon the following items:

Roadway, \$12,749, being 63.744 miles at \$200 per mile.  
Road bed, \$50,995, being 63.744 miles at \$800 per mile.  
Rails, \$63,744, being 63.744 miles at \$1,000 per mile.  
Rolling stock, \$44,621, being 63.744 miles at \$700 per mile.

Sanborn, Cooperstown & Turtle Mountain Railroad, \$99,090 being upon the following items:

Roadway, \$7,340, being 36.7 miles at \$200 per mile.  
Roadbed, \$29,360, being 36.7 miles at \$800 per mile.  
Rails, \$36,700, being 36.7 miles at \$1,000 per mile.  
Rolling stock, \$25,690, being 36.7 miles at \$700 per mile.

Jamestown & Northern Railroad, \$241,974, being upon the following items:

Roadway, \$17,924, being 89.62 miles at \$200 per mile.  
Roadbed, \$71,696, being 89.62 miles at \$800 per mile.  
Rails, \$89,620, being 89.62 miles at \$1,000 per mile.  
Rolling stock, \$62,734, being 89.62 miles at \$700 per mile.

Jamestown & Northern Extension Railroad, \$48,600, being upon the following items:

Roadway, \$3,600, being 18 miles at \$200 per mile.  
Roadbed, \$14,400, being 18 miles at \$800 per mile.  
Rails, \$18,000, being 18 miles at \$1,000 per mile.  
Rolling stock, \$12,600, being 18 miles at \$700 per mile.

Jamestown & Northern Railroad—Sykeston Branch—\$34,992, being upon the following items.

Roadway, \$2,592, being 12.96 at \$200 per mile.  
Roadbed, \$10,368, being 12.96 at \$800 per mile.  
Rails, \$12,960, being 12.96 at \$1,000 per mile.  
Rolling stock, \$9,072, being 12.96 at \$700 per mile.

Upon which motion of Mr. Clifford's the vote was as follows: Messrs. Clifford, Widmeyer, Guptill, Stevens, Dwyer, Strickler, and Wallace voted yes. Messrs. Allin, Briggs and Cowan voted no.

The motion prevailed.

Mr. Clifford moved that the branch lines of the Great Northern Railway Company be and are hereby assessed as follows:

Tintah Junction to Ellendale, \$256,878, being upon the following items:

Roadway, \$19,028, being 95.14 miles at \$200 per mile.  
Roadbed, \$76,112, being 95.14 miles at \$800 per mile.  
Rails, \$95,140, being 95.14 miles at \$1,000 per mile.  
Rolling stock, \$66,598, being 95.14 miles at \$700 per mile.  
Rutland to Aberdeen, \$28,215, being upon the following items:  
Roadway, \$2,090, being 10.45 miles at \$200 per mile.  
Roadbed, \$8,360, being 10.45 miles at \$800 per mile.  
Rails, \$10,450, being 10.45 miles at \$1,000 per mile.  
Rolling stock, \$7,315, being 10.45 miles at \$700 per mile.

Breckenridge to LaMoure Junction, \$354,753, being upon the following items:

Roadway, \$26,278, being 131.39 miles at \$200 per mile.  
Roadbed, \$105,112, being 131.39 miles at \$800 per mile.  
Rails, \$131,390, being 131.39 miles at \$1,000 per mile.  
Rolling stock, \$91,973, being 131.39 miles at \$700 per mile.

Everest to Portland Junction, \$136,188, being upon the following items:

Roadway, \$10,088, being 50.44 miles at \$200 per mile.  
Roadbed, \$40,352, being 50.44 miles at \$800 per mile.  
Rails, \$50,440, being 50.44 miles at \$1,000 per mile.  
Rolling stock, \$35,308, being 50.44 miles at \$700 per mile.  
Ripon to Hope, \$79,650, being upon the following items:  
Roadway, \$5,900, being 29.50 miles at \$200 per mile.  
Roadbed, \$23,600, being 29.50 miles at \$800 per mile.  
Rails, \$29,500, being 29.50 miles at \$1,000 per mile.  
Rolling stock, \$20,650, being 29.50 miles at \$700 per mile.

Park River Junction to Langdon, \$199,476, being upon the following items:

Roadway, \$14,776, being 73.88 miles at \$200 per mile.  
Roadbed, \$59,104, being 73.88 miles at \$800 per mile.  
Rails, \$73,880, being 73.88 miles at \$1,000 per mile.  
Rolling stock, \$51,716, being 73.88 miles at \$700 per mile.

Wahpeton to Moorhead, \$16,254, being upon the following items:

Roadway, \$1,204, being 6.02 miles at \$200 per mile.  
Roadbed, \$4,816, being 6.02 miles at \$800 per mile.  
Rails, \$6,020, being 6.02 miles at \$1,000 per mile.  
Rolling stock, \$4,214, being 6.02 miles at \$700 per mile.

Church's Ferry to St. John, \$149,067, being upon the following items:

Roadway, \$11,042, being 55.21 miles at \$200 per mile.  
Roadbed, \$44,168, being 55.21 miles at \$800 per mile.  
Rails, \$55,210, being 55.21 miles at \$1,000 per mile.  
Rolling stock, \$38,647, being 55.21 miles at \$700 per mile.  
Grafton to Cavalier, \$85,617, being upon the following items:

Roadway, \$6,342, being 31.71 miles at \$200 per mile.  
Roadbed, \$25,368, being 31.71 miles at \$800 per mile.  
Rails, 31,710, being 31.71 miles at \$1,000 per mile.  
Rolling stock, \$22,197, being 31.71 miles at \$700 per mile.  
Halstead to Alton, \$26,541, being upon the following items:  
Roadway, \$1,966, being 9.83 miles at \$200 per mile.  
Roadbed, \$7,864, being 9.83 miles at \$800 per mile.  
Rails, \$9,830, being 9.83 miles at \$1,000 per mile.  
Rolling stock, \$6,881, being 9.83 miles at \$700 per mile.

Addison West Line, \$31,806, being upon the following items:

Roadway, \$2,356, being 11.78 miles at \$200 per mile.  
Roadbed, \$9,424, being 11.78 miles at \$800 per mile.  
Rails, \$11,780, being 11.78 miles at \$1,000 per mile.  
Rolling stock, \$8,246, being 11.78 miles at \$700 per mile.

Rugby Junction to Bottineau, \$104,382, being upon the following items:

Roadway, \$7,732, being 38.66 miles at \$200 per mile.  
Roadbed, \$30,928, being 38.66 miles at \$800 per mile.  
Rails, \$38,660, being 38.66 miles at \$1,000 per mile.  
Rolling stock, \$27,062, being 38.66 miles at \$700 per mile.

Upon which motion of Mr. Clifford the vote was as follows: Messrs. Clifford, Widmeyer, Gupstill, Stevens, Dwyer, Strickler and Wallace voted yes. Messrs. Allin, Briggs and Cowan voted no.

The motion prevailed.

Mr. Dwyer moved that the branch lines of the Minneapolis, St. Paul & Sault Ste. Marie Railway Company be and are assessed as follows:

Bismarck line from Hankinson to Kulm, \$208,000, being upon the following items:

Roadway, \$10,400, being 104 miles at \$100 per mile.  
Roadbed, \$52,000, being 104 miles at \$500 per mile.  
Rails, \$93,600, being 104 miles at \$900 per mile.  
Rolling stock, \$52,000, being 104 miles at \$500 per mile.

Which motion prevailed.

Mr. Clifford moved that the lines owned or controlled by the Chicago, Milwaukee & St. Paul Railway Company in the state of North Dakota be and are hereby assessed as follows:

Fargo Branch Hastings & Dakota Division, \$138,800, being upon the following items:

Roadway, \$6,940, being 69.40 miles at \$100 per mile.  
Roadbed, \$34,700, being 69.40 miles at \$500 per mile.  
Rails, \$62,460, being 69.40 miles at \$900 per mile.  
Rolling stock, \$34,700, being 69.40 miles at \$500 per mile.

Harlem Branch, Hastings & Dakota Division, \$34,400, being upon the following items:

Roadway, \$1,720, being 17.20 miles at \$100 per mile.  
Roadbed, \$8,600, being 17.20 miles at \$500 per mile.  
Rails, \$15,480, being 17.20 miles at \$900 per mile.  
Rolling stock, \$8,600, being 17.20 miles at \$500 per mile.

Edgeley Branch, James River Division, \$63,220, being upon the following items:

Roadway, \$3,161, being 31.61 miles at \$100 per mile.  
Roadbed, \$15,805, being 31.61 miles at \$500 per mile.  
Rails, \$28,449, being 31.61 miles at \$900 per mile.  
Rolling stock, \$15,805, being 31.61 miles at \$500 per mile.

Which motion prevailed.

Mr. Dwyer moved that the lines owned or controlled by the Chicago & Northwestern Railway Company in the state of North Dakota be and are hereby assessed as follows:

Dakota Central Railway, \$21,420, being upon the following items:  
Roadway, \$714, being 14.28 miles at \$50 per mile.  
Roadbed, \$3,570, being 14.28 miles at \$250 per mile.  
Rails, \$11,424, being 14.28 miles at \$800 per mile.  
Rolling stock, \$5,712, being 14.28 miles at \$400 per mile.

Which motion prevailed.

Mr. Cowan moved that the board proceed to the valuation and assessment of the side tracks belonging to the several railway companies.

Which motion did not receive a second and was not considered.



Mr. Guptill moved that the additional real estate returned by the County Boards of Equalization be rated as returned by said boards.

Which motion prevailed.

Mr. Briggs offered the following resolution, which was adopted:

Resolved, That the State tax levy to defray the expenses of the State for the current year be and is hereby fixed at four (4) mills on the dollar of the assessed valuation of all taxable property in the State, as equalized by the State Board of Equalization; and that the State levy to pay interest on the State debt for the current year be and is hereby fixed at five-tenths ( $\frac{5}{10}$ ) of one mill on the dollar of the assessed valuation of all taxable property in the State as equalized by the State Board of Equalization.

The minutes of the meetings of August 21st were read and on motion of Mr. Guptill were approved.

On motion of Mr. Dwyer the board adjourned sine die.



**Abstract of Assessment of Additional Real Property in North Dakota, as Returned by the  
County Boards of Equalization and Equalized by the State Board, 1895.**

COUNTIES.	No. of Acres.	Average Value Per Acres.	Value of Land Exclusive of Structures or Improvements.	Value of Structures or im- provements.	Value of Town or City Lots Exclusive of Struc- tures or improve- ments.	Value of Structures or Improvements on Town or City Lots.	Total Value of Real Property Including Structures and Im- provements.	Value of Real Property In- cluding Struc- tures and Im- provements Exempt by the Laws of this State.
Barnes .....	14,201	\$2 91	\$ 41,808	\$ 4,265	\$ 671	\$ 155	\$ 46,399	\$ 87,415
Benson .....	14,151	3 19	45,120	2,430	.....	1,560	49,110	.....
Billings .....	160	40	64	50	.....	.....	114	.....
Bottineau .....	7,384	3 05	22,518	945	.....	.....	23,423	.....
Burleigh .....	4,549	2 38	10,825	595	.....	4,292	15,712	.....
Cass .....	6,062	4 28	25,999	4,285	595	87,620	118,499	.....
Cavalier .....	30,221	4 76	144,058	1,220	.....	2,684	147,962	65,208
Dickey .....	8,140	3 31	56,953	455	.....	.....	27,408	.....
Eddy .....	8,040	3 29	26,462	1,845	.....	2,075	30,382	600
Emmons .....	15,807	2 35	37,301	1,530	.....	.....	38,831	.....
Foster .....	5,107	3 34	17,165	175	.....	.....	17,340	.....
Grand Forks .....	10,571	4 83	51,035	3,865	140	18,184	73,224	.....
Griggs .....	15,579	1 25	19,539	2,848	.....	9,050	31,437	.....
Kidder .....	6,521	2 22	14,522	500	.....	.....	15,022	477,928
LaMoure .....	7,019	3 11	21,825	1,985	.....	3,780	27,590	.....
Logan .....	6,040	2 05	12,430	.....	.....	75	12,505	.....
McHenry .....	4,635	1 83	8,495	755	.....	480	9,730	7,400
McIntosh .....	30,354	2 18	66,240	2,845	.....	.....	69,085	.....
McLean .....	39,656	1 71	7,440	1,129	3,072	8,589	20,230	.....
Mercer .....	1,111	1 08	1,231	.....	.....	.....	1,231	.....
Morton .....	9,182	1 50	14,263	1,734	1,605	4,440	22,042	1,010
Nelson .....	12,442	3 21	29,263	2,201	1,821	2,350	35,635	57,914
Oliver .....	1,920	2 10	4,032	50	.....	.....	4,082	.....
Pembina .....	5,099	3 90	19,903	19,115	1,188	.....	40,206	614,829

Pierce.....	3,166	3 13	9,925	325	.....	.....	.....	10 250	.....
Ramsey.....	9,573	3 26	31,175	3,275	.....	4,375	.....	39,145	.....
Ransom.....	4,307	3 64	15,700	835	.....	.....	.....	16,535	.....
Richland.....	9,631	4 48	43,063	1,700	.....	.....	.....	44,763	.....
Rolette.....	13,144	3 51	46,158	2,550	.....	1,800	.....	50,508	.....
Sargent.....	9,300	3 06	27,479	2,145	.....	2,300	.....	32,924	.....
Stark.....	8,416	3 93	7,829	.....	.....	540	.....	12,149	.....
Steele.....	6,373	3 73	23,823	6,329	.....	550	.....	30,752	.....
Stutsman.....	11,775	2 03	23,975	986	.....	21,805	.....	46,766	.....
Towner.....	6,309	3 78	23,881	4,430	.....	2,595	.....	30,906	.....
Trail.....	2,805	4 98	13,960	7,940	.....	11,165	.....	34,195	.....
Walsh.....	8,896	4 61	41,283	1,980	.....	.....	.....	43,263	.....
Ward.....	4,020	1 32	5,325	460	.....	1,825	.....	8,025	.....
Wells.....	16,591	3 70	61,326	2,680	.....	5,050	.....	71,151	.....
Williams.....	410	7 61	3,122	873	.....	.....	.....	3,995	.....
Total organized counties.....	378,567	\$2 76	\$ 1,047,015	\$91,290	\$ 16,882	\$ 197,339	\$ 1,352,526	\$ 1,375,307	
UNORGANIZED COUNTIES.									
Allred.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dunn.....	160	\$1 00	\$ 160	.....	.....	.....	\$ 160	.....	.....
Hettinger.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
McKenzie.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wallace.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Old Williams.....	1,280	1 25	1,600	\$ 160	.....	.....	1,760	.....	.....
Total unorganized counties.....	1,440	\$1 22	\$ 1,760	\$ 160	.....	.....	\$ 1,920	.....	.....
Grand total.....	380,007	\$2 76	\$ 1,048,775	\$91,450	\$ 16,882	\$ 197,339	\$ 1,354,446	\$ 1,375,307	

**Abstract of Assessment of Personal Property in North Dakota, as Returned by the County  
Boards of Equalization and Equalized by the State Board, 1895.**

COUNTIES.	No. of Persons Assessed Exclusive of Firms.	HORSES.						BRONCHOS OR RANGE HORSES.					
		UNDER THREE YEARS OLD.			THREE YEARS OLD AND OVER.								
		No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes.....	1,913	1,617	\$ 33,817	\$20 91	4,805	\$ 206,260	\$42 09	1,183	\$ 25,398	\$21 47	1,833	45,936	25 05
Benson.....	946	636	13,260	20 85	1,542	63,511	41 19	888	19,011	21 41	4,523	78,022	17 25
Billings.....	134	3	54	18 00	464	16,240	35 00	915	15,964	16 79	1,253	21,072	16 82
Bottineau.....	1,005	599	10,794	18 02	1,483	50,314	33 93	861	17,875	21 00	771	13,217	17 14
Burleigh.....	.....	922	16,950	18 31	1,672	56,702	33 96	346	7,469	21 58	972	16,960	17 45
Cass.....	4,009	3,672	88,800	24 13	12,440	624,045	50 16	89	1,923	21 61	1,263	31,591	25 01
Cavalier.....	1,993	1,192	25,051	21 01	3,683	153,343	41 63	533	11,172	21 17	551	9,493	17 23
Dickey.....	1,405	1,586	29,165	17 89	3,646	123,221	33 80	674	11,829	17 55	1,02	1,728	17 13
Eddy.....	576	412	8,762	21 26	1,146	48,225	42 08	1,293	21,672	16 76	116	1,996	17 20
Emmons.....	899	1,407	25,500	18 12	2,561	86,294	33 70	116	1,996	17 20	403	12,686	17 30
Foster.....	.....	282	5,937	21 05	1,017	42,881	42 16	2,988	52,290	17 50	246	5,254	21 36
Grand Forks...	3,687	2,706	64,734	23 92	11,506	566,958	49 27	311	5,360	17 23	1,833	45,936	25 05
Griggs.....	803	809	17,476	21 60	2,144	92,361	43 08	89	1,923	21 61	1,263	31,591	25 01
Kidder.....	442	367	6,661	18 15	675	23,180	34 31	533	11,172	21 17	551	9,493	17 23
LaMoure.....	.....	960	17,824	18 15	2,182	73,612	33 72	674	11,829	17 55	1,02	1,728	17 13
Logan.....	213	191	3,372	17 65	606	20,434	33 00	1,293	21,672	16 76	116	1,996	17 20
McHenry.....	615	348	6,196	18 33	700	23,800	34 03	116	1,996	17 20	403	12,686	17 30
McIntosh.....	931	1,008	18,421	18 27	2,957	100,725	34 03	409	6,963	17 02	783	12,686	17 30
McLean.....	316	507	9,126	18 00	607	20,064	34 49	783	12,686	17 30	2,988	52,290	17 50
Mercer.....	*268	99	1,893	18 11	111	3,824	34 45	246	5,254	21 36	1,833	45,936	25 05
Morton.....	1,355	1,708	81,317	18 33	1,331	44,988	33 80	2,988	52,290	17 50	246	5,254	21 36
Nelson.....	1,430	1,041	21,470	20 62	3,101	130,098	41 95	311	5,360	17 23	1,833	45,936	25 05
Oliver.....	.....	205	3,666	17 83	302	10,146	33 66	311	5,360	17 23	1,833	45,936	25 05
Pembina.....	3,459	2,054	49,527	24 37	8,889	437,080	49 17	1,833	45,936	25 05	1,833	45,936	25 05

Pierce.....	331	179	3,289	18 37	634	22,240	35 08	161	2,690	16 71
Ramsey.....	1,374	1,132	23,649	20 89	3,445	145,192	42 11	721	15,367	21 31
Ransom.....	1,368	1,097	23,602	21 05	3,852	139,092	41 49	467	9,716	20 81
Richland.....	2,546	2,565	61,933	24 14	7,696	893,314	51 11	953	24,159	25 35
Rolette.....	907	551	11,668	21 17	1,804	75,035	41 54	130	2,753	21 17
Sargent.....	1,496	1,384	28,696	20 73	3,536	150,294	42 50	592	12,616	21 31
Stark.....	917	1,111	1,998	18 00	537	17,882	33 30	2,079	36,175	17 40
Steele.....	1,101	1,125	27,010	24 01	8,624	180,947	49 93	651	16,225	24 92
Stutsman.....	1,310	710	14,701	20 71	1,672	68,987	41 26	1,354	28,454	21 01
Towner.....	665	497	10,526	21 16	1,464	61,612	42 08	403	8,395	20 83
Trall.....	2,270	2,142	51,116	23 86	8,725	435,984	49 96	727	17,997	24 75
Walsh.....	3,705	2,072	49,726	24 00	9,482	473,737	49 96	955	23,874	25 00
Ward.....	503	213	3,852	18 08	620	20,942	33 77	1,269	22,076	17 39
Wells.....	888	474	8,556	18 05	1,741	59,194	34 00	936	15,912	17 00
Williams.....	367	367	6,539	17 82	744	25,228	33 91	.....	.....	.....
Total organized counties....	45,760	38,940	\$ 836,034	\$21 47	118,646	\$5,287,986	\$44 57	36,064	\$ 716,653	\$19 87
UNORGANIZED COUNTIES.										
Allred.....	1	.....	.....	.....	4	\$ 133	\$33 25	40	\$ 696	\$17 40
Dunn.....	85	55	990	18 00	126	4,196	33 30	759	13,207	17 40
Hettinger.....	40	.....	.....	.....	26	866	33 30	308	5,359	17 40
McKenzie.....	2	.....	.....	.....	.....	.....	.....	487	8,474	17 40
Wallace.....	5	.....	.....	.....	.....	.....	.....	204	3,550	17 40
Old Williams.....	50	94	1,672	17 79	67	2,288	34 15	205	3,486	17 03
Total unorganized counties.	183	149	\$ 2,662	\$17 86	223	\$ 7,483	\$33 55	2,003	\$ 34,772	\$17 36
Grand total.....	45,943	39,089	\$ 838,696	\$21 46	118,869	\$5,295,471	\$47 55	38,067	\$ 751,425	\$19 74

**Abstract of Assessment of Personal Property in North Dakota, as Returned by the County  
Boards of Equalization and Equalized by the State Board, 1895.—Continued.**

COUNTIES.	2 CATTLE.											
	UNDER TWO YEARS OLD.			COWS TWO YEARS OLD AND OVER.			ALL OTHER CATTLE 2 YEARS OLD AND OVER.			RANGE CATTLE.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes.....	2,246	\$ 13,664	\$ 6 08	4,078	\$ 48,978	\$ 12 01	553	\$ 11,137	\$ 20 01	6	\$ 120	\$ 20 00
Benson.....	977	5,923	5 96	1,587	19,393	12 22	771	15,161	19 68	27	538	19 96
Billings.....	1,785	10,710	6 00	1,895	22,740	12 00	2,122	44,240	20 00	18,133	362,660	20 00
Bottineau.....	1,458	8,716	5 98	2,025	24,719	12 30	893	18,027	20 18	2	40	20 00
Burleigh.....	2,448	15,145	6 19	3,265	40,494	12 40	1,062	21,902	20 62	4	83	20 75
Cass.....	3,761	22,722	6 04	7,353	90,960	12 37	413	8,176	19 79	1	20	20 00
Cavalier.....	1,793	10,934	6 09	2,968	35,955	12 11	923	18,606	20 15	12	237	19 80
Dickey.....	2,367	14,165	5 98	3,105	37,160	11 97	705	14,259	20 22	75	1,494	19 92
Eddy.....	834	4,972	5 96	1,073	13,112	12 20	397	8,254	20 81			
Emmons.....	2,224	13,993	6 29	2,949	35,338	11 98	1,229	25,177	20 48	20	399	19 95
Foster.....	553	3,298	5 96	799	9,579	11 99	253	5,006	19 79	10	201	20 10
Grand Forks.....	3,348	20,150	6 02	7,098	85,969	12 20	874	17,396	19 90			
Griggs.....	1,290	8,027	6 22	1,921	22,835	11 89	690	13,588	19 69			
Kidder.....	975	5,778	5 92	1,089	13,114	12 04	230	5,566	19 88			
LaMoure.....	1,603	9,618	6 00	2,368	28,416	12 00	802	16,280	20 30			
Logan.....	403	2,406	5 97	568	7,037	12 38	207	4,037	19 50	669	13,381	20 00
McHenry.....	2,858	17,873	6 25	2,985	36,118	12 10	1,487	30,570	20 53			
McIntosh.....	1,695	10,382	6 12	2,414	28,554	11 83	934	18,734	20 06			
McLean.....	1,113	6,749	6 06	1,234	14,705	11 99	398	7,987	20 06			
Mercer.....	573	3,394	5 93	1,130	13,560	12 00	205	4,151	20 20	101	2,020	20 00
Morton.....	4,986	30,153	6 05	6,176	73,672	11 93	2,801	56,043	20 01	127	2,519	19 83

Nelson.....	2,680	16,244	6 06	3,410	41,475	12 16	1,062	21,198	19 96	6	120	20 00
Oliver.....	659	3,954	6 00	782	9,882	12 00	280	5,706	20 38	10	203	20 30
Pembina.....	3,017	17,850	5 92	5,498	66,556	12 11	973	19,394	19 93	854	17,293	20 25
Pierce.....	414	2,536	6 13	717	8,701	12 14	355	7,170	20 11	333	604	20 13
Ramsey.....	1,525	9,355	6 13	2,519	30,408	12 07	639	12,738	19 94	48	963	20 06
Ransom.....	1,494	8,829	5 94	2,865	34,890	12 18	354	7,233	20 43	87	1,740	20 00
Richland.....	3,732	22,033	5 90	6,528	78,765	12 06	727	14,704	20 22	80	1,770	19 89
Rolette.....	846	4,966	5 87	1,453	17,927	12 33	563	11,562	20 53	33	667	20 23
Sargent.....	2,042	12,223	5 99	3,029	35,639	11 76	535	10,780	20 15	1	121	20 16
Stark.....	1,794	10,764	6 00	2,743	32,916	12 00	857	17,097	19 96	511	10,322	20 19
Steele.....	1,758	10,984	6 25	2,781	33,827	12 16	558	11,081	19 85	82	1,640	20 00
Stutsman.....	1,655	10,005	6 04	2,760	33,407	12 10	580	11,536	19 89	512	10,287	20 09
Towner.....	588	3,455	5 87	873	10,720	12 28	422	8,700	20 61	21,450	\$429,522	\$20 03
Trail.....	2,602	15,878	6 10	4,956	59,552	12 01	363	7,276	20 04			
Walsh.....	3,239	19,461	6 02	6,337	76,705	12 10	857	17,412	20 31			
Ward.....	2,281	13,698	6 00	2,282	27,983	12 22	1,346	27,342	20 31			
Wells.....	847	5,040	5 95	1,504	17,898	11 90	628	12,560	20 00			
Williams.....	674	3,924	5 82	1,233	15,058	12 21	.....	.....	.....			
Tot'l org'd co's...	71,137	\$429,870	\$ 6 04	110,350	\$1,334,212	\$ 12 09	29,188	\$587,786	\$20 13	21,450	\$429,522	\$20 03
UNORG'D CO'S.												
Allred.....	8	\$ 48	\$ 6 00	6	\$ 72	\$ 12 00	40	\$ 786	\$19 95	20	\$ 400	\$20 00
Dunn.....	1,235	7,410	6 00	1,092	13,104	12 00	2,766	55,182	19 95	2	40	20 00
Hettinger.....	675	4,050	6 00	259	3,108	12 00	1,003	20,010	19 95			
McKenzie.....	3,278	19,608	6 00	2,625	31,500	12 00	2,775	55,361	19 96			
Wallace.....	106	636	6 00	117	1,404	12 00	367	7,321	19 95			
Old Williams...	510	3,060	6 00	536	6,432	12 00	457	9,254	20 24	999	19,980	20 00
Total unorg. co's	5,812	\$ 34,872	\$ 6 00	4,635	\$ 55,620	\$ 12 00	7,408	\$147,924	\$19 97	1,021	\$ 50,420	\$20 00
Grand total...	76,949	\$464,742	\$ 6 04	114,985	\$1,380,832	\$ 12 09	36,596	\$735,710	\$20 10	22,480	\$449,942	\$20 01



**Abstract of Assessment of Personal Property in North Dakota, as Returned by the County  
Boards of Equalization and Equalized by the State Board, 1895—Continued.**

COUNTIES.	3 MULES AND ASSES OF ALL AGES.			4 SHEEP.			5 HOGS.		
	No.	Value.	Av. Value.	No.	Value.	Av. Value.	No.	Value.	Av. Value.
Barnes .....	156	\$ 7,757	\$ 49 72	6,217	\$ 6,301	\$ 1-01	2,859	\$ 7,136	\$ 2 50
Benson .....	42	2,103	50 07	483	483	1 00	1,011	2,597	2 57
Billings .....	4	204	51 00	13,488	14,165	1 05	3	8	2 66
Bottineau .....	29	1,451	50 04	1,018	1,018	1 00	722	1,838	2 54
Burleigh .....	92	4,567	49 64	5,907	6,190	1 04	898	2,230	2 48
Cass .....	807	40,295	49 93	4,518	4,554	1 01	6,806	17,355	2 55
Cavalier .....	82	4,118	50 22	1,894	1,994	1 05	2,179	5,406	2 48
Dickey .....	150	7,399	49 33	5,098	5,193	1 02	1,940	4,907	2 53
Eddy .....	36	1,785	49 60	951	9,410	99	629	1,550	2 46
Emmons .....	59	2,950	50 00	22,827	23,730	1 04	1,452	3,636	2 54
Foster .....	113	5,724	50 65	501	513	1 02	497	1,273	2 56
Grand Forks .....	504	24,936	49 48	4,522	4,535	1 00	7,116	17,824	2 49
Griggs .....	117	5,886	50 79	2,076	2,057	99	1,325	3,396	2 56
Kidder .....	66	3,280	49 70	7,989	7,989	1 00	616	1,546	2 51
LaMoure .....	107	5,392	50 39	6,323	6,323	1 00	1,108	2,770	2 50
Logan .....	6	301	50 16	5,161	5,161	1 00	468	1,187	2 53
McHenry .....	40	1,971	49 27	12,670	13,671	1 08	307	782	2 54
McIntosh .....	12	591	49 25	2,588	2,619	1 01	2,635	6,864	2 57
McLean .....	26	1,287	49 50	7,103	7,103	1 00	547	1,369	2 50
Mercer .....	2	100	50 00	9,280	9,280	1 00	377	946	2 51
Morton .....	46	2,269	49 33	35,884	35,889	1 00	1,371	3,362	2 44
Nelson .....	152	7,731	50 86	6,948	7,025	1 01	1,768	4,379	2 48
Oliver .....	4	200	50 00	9,068	9,206	1 00	192	474	2 47
Pembina .....	121	6,060	50 08	6,613	6,691	1 01	5,705	14,323	2 51
Pierce .....	17	860	50 59	2,351	2,436	1 03	254	654	2 57

Ramsey .....	121	6,005	50 37	3,310	3,310	3,310	1 00	1,630	4,114	2 52
Ransom .....	109	5,530	50 73	2,504	2,504	2,515	1 00	1,989	3,584	2 56
Richland .....	409	20,074	49 08	3,539	3,539	3,557	1 00	4,768	12,115	2 54
Rolette .....	34	1,708	50 24	997	997	1,029	1 03	798	1,972	2 48
Sargent .....	116	5,772	49 76	1,741	1,741	1,679	96	2,189	5,556	2 53
Stark .....	5	250	50 00	22,093	22,093	22,093	1 00	603	1,530	2 53
Steele .....	181	9,057	50 04	1,589	1,589	1,583	1 00	2,601	6,519	2 51
Stutsman .....	97	4,868	50 18	10,846	10,846	10,858	1 00	610	1,561	2 56
Towner .....	220	11,089	50 40	617	617	645	1 04	1,066	2,701	2 53
Trail .....	812	40,142	49 43	2,434	2,434	2,442	1 00	4,766	11,918	2 50
Walsh .....	137	6,953	50 75	3,426	3,426	3,429	1 00	5,755	14,431	2 50
Ward .....	26	1,306	50 24	16,090	16,090	16,529	1 03	297	763	2 57
Wells .....	98	4,841	49 40	3,445	3,445	3,445	1 00	1,017	2,593	2 55
Williams .....	5	250	50 00	10,184	10,184	10,755	1 05	45	115	2 55
Total organized counties.	5,160	\$ 257,202	\$ 49 84	264,233		\$ 277,411	\$ 1 05	70,354	\$ 177,366	\$ 2 52
UNORGANIZED COUNTIES.										
Allred .....					1,500	1,500	1 00			
Dunn .....					6,438	6,438	1 00	127	324	2 55
Hettinger .....					16,383	16,383	1 00	-35	89	2 54
McKenzie .....										
Wallace .....										
Old Williams .....					4,703	4,703	1 00	16	40	2 50
Total unorganized co's.					29,024	\$ 29,024	\$ 1 00	178	\$ 453	\$ 2 54
Grand total .....	5,160	\$ 257,202	\$ 49 84	293,257		\$ 306,435	\$ 1 05	70,532	\$ 177,819	\$ 2 52

**Abstract of Assessment of Personal Property in North Dakota, as Returned by the County  
Boards of Equalization and Equalized by the State Board, 1895.—Continued.**

COUNTIES.	6 WAGONS AND CARRIAGES.			7 MELODEONS AND ORGANS.			8 PIANO FORTES.		
	No.	Value.	Average Value.	No.	Value.	Average Value.	No.	Value.	Average Value.
		\$	\$		\$	\$		\$	\$
Barnes .....	1,896	21,831	11 25	105	1,866	17 77	65	4,185	64 38
Benson .....	860	9,206	10 70	19	365	19 21	8	235	36 87
Billings .....	96	1,440	15 00	4	80	20 00	1	50	50 00
Bottineau .....	967	13,126	13 57	33	726	22 00	9	1,100	112 22
Burlingame .....	863	13,363	15 48	58	1,108	19 10	68	4,985	72 57
Cass .....	4,810	84,390	17 54	359	7,874	21 93	329	24,793	74 14
Cavalier .....	1,571	14,100	8 97	63	1,043	16 55	30	2,176	72 53
Dickey .....	1,372	12,963	9 25	106	2,105	18 47	55	2,415	46 16
Eddy .....	470	7,341	15 61	29	565	19 48	9	690	70 00
Emmons .....	786	12,379	15 75	31	593	19 13	8	310	38 75
Foster .....	308	4,595	14 91	3	50	16 66	3	150	50 00
Grand Forks .....	4,620	55,202	12 00	328	5,081	15 50	297	21,697	73 00
Griggs .....	1,131	17,519	15 48	56	1,277	22 80	9	1,220	135 55
Kidder .....	392	4,498	11 47	32	665	20 78	9	410	45 55
LaMoure .....	828	9,108	11 00	61	915	15 00	19	1,102	58 00
Logan .....	241	2,370	9 63	1	20	20 00			
McIntosh .....	475	5,703	12 00	18	420	23 33	5	255	51 00
McIntosh .....	884	10,462	11 88	9	135	15 00	3	100	38 33
McLean .....	284	3,223	11 34	10	172	17 20	2	90	45 00
Mercer .....	176	1,961	10 73	2	15	7 50			
Morton .....	1,326	17,069	12 56	48	941	17 78	52	4,860	70 65
Nelson .....	1,424	15,284	10 73	46	785	19 07	16	1,480	92 50
Oliver .....	149	1,913	12 84	2	50	25 00			
Pembina .....	3,947	37,409	9 47	303	4,947	16 23	121	7,220	59 50
Pierce .....	237	3,573	15 08	5	90	18 00	1	30	30 00
Ramsey .....	1,505	17,443	11 52	97	1,508	15 54	52	4,288	82 44

Ransom.....	1,291	12,028	9 32	64	698	10 91	63	2,377	37 73
Richland .....	3,076	47,440	15 42	196	4,028	20 34	71	5,255	74 01
Rolette.....	936	13,765	14 70	55	1,272	23 12	14	1,090	77 85
Sargent .....	1,399	16,202	11 58	81	1,432	17 68	17	995	58 53
Stark .....	529	8,366	15 81	39	920	23 59	35	3,740	106 85
Steele.....	1,481	17,380	11 73	97	1,895	23 76	127	1,405	52 03
Stutsman.....	812	13,115	16 56	84	1,885	23 23	75	6,085	83 89
Towner .....	695	9,769	14 05	30	640	21 33	8	425	53 12
Trail .....	4,740	36,094	7 61	227	2,838	12 50	112	5,170	46 16
Walsh .....	3,895	38,981	10 00	376	7,517	20 00	119	8,898	75 00
Ward .....	451	5,008	11 10	31	558	18 00	18	1,400	73 68
Wells .....	811	11,354	14 00	23	575	25 00	1	50	50 00
Williams .....	92	1,838	19 97	.....	.....	.....	.....	.....	.....
Total organized co's...	51,650	\$ 628,301	\$ 12 10	3,131	\$ 57,044	\$ 18 21	1,831	\$ 120,621	\$ 65 88
UNORGANIZED COUNTIES.									
Allred .....	1	15	15 00	.....	.....	.....	.....	.....	.....
Dunn .....	79	1,221	15 45	1	20	20 00	.....	.....	.....
Hettinger .....	37	585	15 81	3	70	23 33	.....	.....	.....
McKenzie .....	11	185	17 72	.....	.....	.....	.....	.....	.....
Wallace .....	4	60	15 00	.....	.....	.....	.....	.....	.....
Old Williams.....	41	615	15 00	1	5	5 00	.....	.....	.....
Total unorganized co's...	173	\$ 2,691	\$ 15 55	5	\$ 95	\$ 19 00	.....	.....	.....
Grand total.....	51,823	\$ 630,992	\$ 12 21	3,136	\$ 57,139	\$ 18 22	7,831	\$ 120,621	\$ 65 88

**Abstract of Assessment of Personal Property in North Dakota, as Returned by the County  
Boards of Equalization and Equalized by the State Board, 1895.—Continued.**

COUNTIES.	9	10	11	12	13	14
	Household Furniture.	Agricultural Tools, Implements and Machinery.	Gold and Silver Plate and Plated Ware	Diamonds and Jewelry.	Stallions.	Steamboats, Sailing Vessels, Barges.
Barnes .....	\$ 20,959	\$ 41,056	\$ 130	\$ 50	\$ .....	\$ 150
Benson .....	909	28,934	20	.....	.....	.....
Billings .....	1,240	1,070	.....	.....	.....	.....
Bottineau .....	7,014	24,063	210	250	.....	10
Burleigh .....	39,509	15,841	870	1,140	.....	2,000
Cass .....	141,988	211,421	360	295	.....	.....
Cavalier .....	8,061	32,021	.....	.....	3,450	.....
Dickey .....	9,212	21,749	.....	630	.....	.....
Eddy .....	3,220	21,185	40	.....	.....	.....
Emmons .....	6,339	30,137	135	.....	.....	175
Foster .....	625	11,524	.....	.....	.....	.....
Grand Forks .....	107,354	93,957	970	1,055	.....	275
Griggs .....	12,877	35,258	112	.....	.....	.....
Kidder .....	4,822	9,399	38	2	576	.....
LaMoure .....	4,840	15,276	5	.....	.....	.....
Logan .....	1,036	6,301	20	.....	.....	.....
McHenry .....	3,093	9,643	35	.....	.....	.....
McIntosh .....	5,147	34,210	20	231	.....	.....
McLean .....	2,054	4,967	60	21	20	.....
Mercer .....	26	4,137	74	.....	.....	.....
Morton .....	26,383	26,143	334	185	.....	401
Nelson .....	14,192	37,765	310	496	.....	.....
Oliver .....	1,224	3,967	.....	.....	.....	.....
Pembina .....	21,666	87,291	210	205	2,425	.....
Pierce .....	1,177	12,103	.....	.....	.....	.....

Ramsey .....	24,340	31,123	87	140	.....	2,315
Ransom .....	9,894	31,074	50	60	.....	.....
Richland .....	37,168	77,728	150	230	4,500	.....
Rolette .....	8,399	24,970	170	50	.....	.....
Sargent .....	6,825	42,903	95	274	409	10
Stark .....	18,248	11,854	95	50	.....	.....
Steele .....	9,832	39,119	77	882	3,330	235
Stutsman .....	41,688	20,735	1,210	435	.....	.....
Towner .....	6,737	32,017	.....	.....	.....	.....
Trail .....	22,842	76,160	455	155	450	10
Walsh .....	43,434	79,125	310	595	.....	.....
Ward .....	8,550	3,767	40	.....	.....	.....
Wells .....	4,390	33,696	95	65	.....	.....
Williams .....	270	2,288	.....	35	.....	.....
Total organized counties...	\$ 687,564	\$ 1,326,007	\$ 6,787	\$ 7,531	\$ 15,160	\$ 5,581
UNORGANIZED COUNTIES.						
Allred .....	.....	.....	.....	.....	.....	.....
Dunn .....	664	2,439	.....	.....	.....	.....
Hettinger .....	105	285	.....	.....	.....	.....
McKenzie .....	20	60	.....	.....	.....	.....
Wallace .....	5	85	.....	.....	.....	.....
Old Williams .....	.....	468	.....	.....	.....	.....
Total unorganized counties	\$ 794	\$ 3,337	.....	.....	.....	.....
Grand total .....	\$ 688,358	\$ 1,329,344	\$ 6,787	\$ 7,531	\$ 15,160	\$ 5,581

**Abstract of Assessment of Personal Property in North Dakota, as Returned by the County  
Boards of Equalization and Equalized by the State Board, 1895.—Continued.**

COUNTIES.	15	16	17	18	19	20	21
	Goods and Merchandise	Manufacturer's Materials and Manufactured Articles.	Manufacturer's Tools, Impl'mts and Machinery, including Engines and Boilers.	Moneys of Banks, Bankers Brokers or Stock Jobbers.	Credits of Banks, Bankers Brokers or Stock Jobbers.	Moneys other than Bankers, Etc.	Credits other than Bankers, Etc.
Barnes .....	\$ 70,500	\$ 100	\$ 18,720	\$ 550	\$ 1,625	\$ 5,475	\$ 43,907
Benson .....	17,292	250	2,723	.....	.....	1,635	16,294
Billings .....	500	.....	.....	.....	.....	.....	.....
Bottineau .....	28,775	565	2,710	435	.....	300	8,603
Burleigh .....	57,035	4,820	14,009	6,300	75	2,180	22,486
Cass .....	309,096	12,055	43,578	27,600	5,000	48,915	32,410
Cavalier .....	39,315	885	4,823	31,860	.....	100	.....
Dickey .....	49,550	775	7,181	.....	2,240	550	8,580
Eddy .....	18,350	.....	5,125	5,855	1,790	.....	.....
Emmons .....	6,135	.....	740	130	.....	895	1,985
Foster .....	7,525	30	7,665	600	796	.....	.....
Grand Forks .....	318,205	8,615	75,232	62,600	7,909	57,163	78,201
Griggs .....	59,100	.....	7,690	.....	500	1,716	23,685
Kidder .....	8,425	250	1,510	400	150	500	400
LaMoure .....	48,045	615	10,419	580	.....	9,227	10,333
Logan .....	1,500	10	40	.....	.....	.....	136
McHenry .....	8,500	.....	835	.....	.....	2,060	5,243
McIntosh .....	1,000	.....	.....	.....	8,070	200	5,250
McLean .....	3,425	.....	1,635	.....	.....	.....	3,567
Mercer .....	130	.....	650	.....	.....	300	498
Morton .....	67,659	270	3,285	.....	713	744	12,816
Nelson .....	39,559	560	4,472	769	.....	575	6,527
Oliver .....	.....	.....	300	.....	.....	1,524	.....
Pembina .....	138,510	2,090	13,062	23,040	8,160	3,725	18,649

Pierce .....	3,385	.....	240	.....	.....	25	.....	200	3,003
Ramsey .....	68,385	.....	8,600	.....	.....	.....	.....	1,690	11,990
Ransom .....	44,386	.....	2,235	.....	.....	.....	.....	3,473	2,813
Richland .....	108,655	.....	15,819	.....	.....	.....	.....	46,841	11,028
Rolette .....	22,255	.....	5,040	.....	.....	3 075	.....	4,535	18,161
Sargent .....	26,813	.....	4,915	.....	.....	.....	.....	3,745	15,456
Stark .....	30,923	.....	8,247	.....	.....	150	.....	.....	285
Steele .....	8 975	.....	13,145	.....	.....	100	.....	.....	34,334
Stutsman .....	61,150	.....	14,700	.....	.....	.....	.....	7,338	1,550
Towner .....	15,830	.....	8,483	.....	.....	.....	.....	525	5,125
Trail .....	121,251	.....	5,961	.....	.....	180	.....	8,382	17,797
Walsh .....	152,878	.....	29,890	.....	.....	.....	.....	12,323	128,909
Ward .....	21,410	.....	1,035	.....	.....	.....	.....	100	72,187
Wells .....	17,615	.....	200	.....	.....	.....	.....	1,305	6,086
Williams .....	300	.....	.....	.....	.....	.....	.....	6,050	4,568
.....	.....	.....	.....	.....	.....	.....	.....	.....	7,059
Total organized counties.....	\$ 2,002,342	\$ 52,057	\$ 344,914	\$ 234,884	\$ 40,658	\$ 252,018	\$ 622,184		
UNORGANIZED COUNTIES.									
Allred .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dunn .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hettinger .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
McKenzie .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wallace .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Old Williams .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total unorganized counties.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand total .....	\$ 2,002,342	\$ 52,057	\$ 344,914	\$ 234,884	\$ 40,658	\$ 252,018	\$ 622,184		



**Abstract of Assessment of Personal Property in North Dakota, as Returned by the County  
Boards of Equalization and Equalized by the State Board, 1896.—Continued.**

COUNTIES.	22 Bonds and Stocks other than Bank Stocks.	23 Shares of Bank Stock.	24 Shares of Capital Stock of Companies not of this State.	25 Stock and Furni- ture of Sample Rooms, Eating Houses, including Billiard Tables, Etc.	26 All other Articles not Included in the Preceding 25 Items.	27 Elevators, Warehouses and Grain Therein, and Improvements on Lands of R. R. Companies.
Barnes .....	\$ 302	\$ 30,060	\$ 175	\$ 275	\$ 16,584	\$ 54,865
Benson .....	.....	2,920	.....	300	17,128	12,495
Billings .....	.....	.....	.....	.....	6,497	.....
Bottineau .....	.....	18,940	.....	75	3,061	41,062
Burleigh .....	370	49,200	.....	2,350	13,786	41,040
Cass .....	.....	173,100	100	5,922	105,824	129,837
Cavalier .....	200	.....	.....	300	4,231	44,665
Dickey .....	375	28,515	.....	105	13,280	84,049
Eddy .....	.....	.....	.....	350	2,449	18,880
Emmons .....	.....	.....	.....	270	1,151	885
Foster .....	.....	3,660	.....	25	14,862	13,122
Grand Forks .....	.....	319,190	.....	195	65,924	102,274
Griggs .....	.....	5,000	.....	50	5,366	5,775
Kidder .....	.....	300	.....	288	658	7,863
LaMoure .....	.....	8,425	.....	345	12,442	15,697
Logan .....	.....	.....	.....	.....	75	.....
McHenry .....	.....	21,200	.....	240	400	.....
McIntosh .....	.....	.....	.....	.....	1,345	30
McLean .....	.....	.....	.....	.....	.....	.....
Mercer .....	.....	.....	.....	.....	50	70
Morton .....	.....	61,000	.....	710	2,255	505,780
Nelson .....	875	8,750	135	55	7,509	21,215
Oliver .....	.....	.....	.....	.....	134	.....
Pembina .....	.....	101,000	2,070	255	10,130	102,340
Pierce .....	.....	.....	.....	150	200	13,354

Ramsey .....	3,235	64,946	.....	660	23,483	40,720
Ransom .....	1,700	129,689	.....	630	7,045	25,098
Richland .....	50	200	.....	2,387	15,450	51,235
Rolette .....	.....	16,800	500	5	6,667	8,000
Sargent .....	150	.....	.....	270	10,766	36,125
Stark .....	.....	.....	.....	1,420	157,790	530
Steele .....	.....	5,000	45	10	9,073	23,989
Stutsman .....	16,500	.....	.....	1,960	14,460	24,560
Towner .....	.....	.....	.....	.....	6,805	11,900
Trail .....	170	148,799	1,567	817	87,893	84,093
Walsh .....	.....	119,593	.....	3,373	47,807	157,600
Ward .....	.....	16,235	500	716	8,420	10
Wells .....	.....	7,500	.....	75	10,320	9,891
Williams .....	.....	.....	.....	.....	588,356	.....
Total organized counties..	\$ 23,927	\$ 1,329,892	\$ 5,092	\$ 24,583	\$ 1,249,796	\$ 1,638,009
UNORGANIZED COUNTIES.						
Allred .....	.....	.....	.....	.....	.....	.....
Dunn .....	.....	.....	.....	.....	908	.....
Hettinger .....	.....	.....	.....	.....	100	.....
McKenzie .....	.....	.....	.....	.....	60	.....
Wallace .....	.....	.....	.....	.....	45	.....
Old Williams .....	.....	.....	.....	.....	189	.....
Total unorganized co's...	.....	.....	.....	.....	\$ 1,302	.....
Grand total.....	\$ 23,927	\$ 1,329,892	\$ 5,092	\$ 24,583	\$ 1,251,098	\$ 1,638,009

**Abstract of Assessment of Personal Property in North Dakota, as Returned by the County  
Boards of Equalization and Equalized by the State Board, 1895.—Continued.**

COUNTIES.	28 Improvements on U. S. Lands.	Total Value of all Personal Property Included in the 28 Items as Equalized by the State Board of Equalization.	Total Value of all Personal Property Included in the 28 Items as Equalized by the Co. Boards of Equalization.	Total Value of all Personal Property Included in the 28 Items as Returned by the Assessors.	No. School Folls.	No. Dogs.
Barnes.....	\$ 3,860	\$ 697,298	\$ 685,290	\$ 611,952	1,832	912
Benson.....	3,000	265,576	243,911	242,917	884	819
Billings.....	6,125	563,045	561,939	563,957	119	25
Bottineau.....	11,788	295,094	290,908	290,908	1,002	397
Burleigh.....	5,101	482,923	479,948	464,320	922	409
Cass.....	5,651	2,312,899	2,139,928	2,137,600	3,474	.....
Cavalier.....	9,977	470,666	397,648	392,141	1,812	826
Dickey.....	4,650	449,120	394,239	391,042	1,245	617
Eddy.....	6,582	195,911	187,159	187,962	485	181
Emmons.....	12,880	308,636	323,304	308,906	719	470
Foster.....	2,370	143,934	130,606	130,606	278	143
Grand Forks.....	9,223	2,224,365	1,976,024	1,909,103	3,687	1,322
Griggs.....	7,345	361,341	358,198	331,287	789	406
Kidder.....	3,095	120,296	114,061	111,876	321	162
LaMoure.....	6,574	325,702	284,671	268,871	985	550
Logan.....	3,501	74,053	65,184	56,412	201	107
McHenry.....	2,690	212,969	217,426	212,948	488	260
McIntosh.....	11,515	266,601	254,125	259,659	847	806
McLean.....	2,062	96,649	91,198	88,076	277	119
Mercer.....	1,457	61,222	48,895	48,675	172	92
Morton.....	10,091	1,074,121	1,055,579	1,202,793	1,365	603
Oliver.....	17,082	433,269	414,276	370,680	1,210	490
Nelson.....	2,247	59,593	56,352	55,336	152	90
Pembina.....	4,168	1,252,203	1,073,649	1,140,146	3,169	1,494

Pierce.....	3,673	109,047	113,305	111,432	279	111
Ramsey.....	9,208	555,523	485,725	483,651	1,230	517
Ransom.....	1,559	511,005	446,925	431,772	750	552
Richland.....	10,222	1,113,503	1,051,344	1,037,131	2,485	.....
Rolette.....	11,895	280,686	271,276	274,025	815	337
Sargent.....	11,553	445,733	400,203	404,277	1,271	608
Stark.....	2,886	411,749	402,196	409,030	851	331
Steele.....	4,038	477,155	392,211	395,822	1,026	510
Stutsman.....	4,470	414,050	408,563	407,753	1,230	454
Towner.....	14,391	242,804	237,635	226,082	655	141
Trail.....	3,665	1,341,661	1,036,944	1,098,518	2,063	767
Walsh.....	4,353	1,469,473	1,343,874	1,273,519	3,486	1,463
Ward.....	3,885	223,858	196,297	205,786	465	204
Wells.....	24,564	262,937	280,029	264,192	841	295
Williams.....	1,380	674,027	664,893	.....	188	83
Total organized counties.....	\$ 274,676	\$ 21,283,672	\$ 19,534,123	\$ 18,752,488	43,899	17,081
UNORGANIZED COUNTIES.						
Allred.....	.....	3,260	3,023	3,051	.....	.....
Dunn.....	978	107,481	101,887	102,811	79	.....
Hettinger.....	635	51,685	49,181	50,457	25	.....
McKenzie.....	20	115,358	110,092	111,797	.....	.....
Wallace.....	30	13,136	11,686	12,401	5	.....
Old Williams.....	444	52,636	35,125	35,125	.....	.....
Total unorganized counties.....	\$ 2,107	\$ 343,556	\$ 310,494	\$ 285,642	109	.....
Grand total.....	\$ 276,783	\$ 21,627,228	\$ 19,844,617	\$ 19,038,130	44,008	17,081

## Abstract of Tax List for the State of North Dakota, for the Year 1894.

COUNTIES.	Number of Acres of Land Exclusive of Town Lots.	Value of Land (other than Town Lots) Including Structures Thereon.	Average Value Per Acre.	Value of Town and City Lots Including Structures Thereon.	Value of Taxable Personal Property.	Total Value.	Average Rate of Taxation. Mills.	Total Taxes Levied.
Barnes .....	771,475	\$ 2,927,733	\$ 3 79	\$ 292,923	\$ 572,442	\$ 3,793,098	33.	\$ 125,267 76
Benson .....	144,117	531,322	3 68	49,610	268,944	849,876	32.6	27,756 36
Billings .....	54,499	39,748	48	731	682,319	723,798	16.4	11,896 39
Bottineau .....	117,651	380,416	3 23	58,870	177,293	616,579	31.1	19,191 05
Burleigh .....	660,495	1,449,623	2 18	934,016	385,505	2,768,844	29.	79,062 27
Cass .....	1,048,997	7,425,107	4 98	2,157,506	1,896,935	11,479,548	34.7	398,673 89
Cavalier .....	264,330	822,384	3 11	80,489	238,563	1,141,436	38.	46,358 86
Dickey .....	501,918	1,770,411	3 52	184,049	317,458	2,271,918	29.7	67,668 18
Eddy .....	166,104	558,382	3 36	52,954	167,544	778,883	30.6	24,991 45
Emmons .....	356,378	676,287	1 90	2,726	141,152	820,145	31.2	28,842 61
Foster .....	288,843	921,963	3 17	49,446	132,784	1,104,193	17.3	19,195 28
Grand Forks .....	805,089	5,273,795	6 32	1,545,734	1,774,785	8,594,314	34.7	297,951 33
Griggs .....	342,174	1,376,806	4 02	78,298	240,811	1,685,915	59.	49,239 51
Kidder .....	504,291	839,061	1 66	39,639	142,219	1,020,939	27.7	28,129 91
LaMoure .....	534,780	1,731,090	2 32	120,864	370,854	2,222,804	28.2	62,650 42
Logan .....	304,978	336,642	1 10	1,700	21,035	339,377	26.2	9,475 01
McHenry .....	64,361	147,512	2 29	28,537	134,867	310,916	32.9	10,294 86
McIntosh .....	137,321	338,084	3 46	4,304	117,337	459,725	29.3	13,590 15
McLean .....	231,099	445,804	1 92	14,889	50,448	511,091	40.8	20,857 95
Mercer .....	213,771	188,491	88	2,513	34,648	225,652	41.9	9,463 96
Morton .....	701,986	949,926	1 35	307,386	564,373	1,821,685	37.9	69,168 16
Nelson .....	383,458	1,278,406	3 33	72,572	286,261	1,637,239	37.4	61,272 52
Oliver .....	244,023	217,161	88	369	32,784	250,314	18.7	4,783 14
Pembina .....	630,656	3,959,743	6 28	324,475	934,697	5,218,915	27.2	142,307 06
Pierce .....	52,166	163,285	3 13	12,315	48,753	224,353	35.6	8,060 73
Ramsey .....	327,675	1,233,766	3 76	308,090	437,391	1,979,247	83.6	66,629 41
Ransom .....	450,625	1,792,836	3 98	230,437	414,829	2,438,122	34.9	75,133 34

Richland .....	751,384	4,351,226	5 79	310,896	702,295	5,364,347	27.6	148,163 99
Rolette .....	115,357	430,931	3 73	42,592	136,170	609,693	33.1	20,189 84
Sargent .....	378,852	1,491,921	3 93	80,388	293,095	1,865,404	34.655	70,617 48
Stark .....	418,760	410,282	97	248,752	305,312	964,346	37.	38,760 81
Steele .....	306,852	1,680,856	4 58	27,298	271,642	1,979,796	25.3	50,025 85
Stutsman .....	989,021	2,461,942	2 62	614,470	588,230	3,664,642	25.9	103,303 06
Towner .....	125,922	500,798	3 97	66,010	176,216	743,024	22.4	31,897 97-
Trall .....	529,985	4,317,544	8 15	276,894	1,161,713	5,756,151	22.4	128,260 48
Walsh .....	653,786	4,092,363	6 25	422,338	976,913	5,491,614	26.7	146,544 70
Ward .....	46,594	80,263	1 76	94,049	152,247	326,559	48.8	15,702 92
Wells .....	303,012	938,845	3 10	51,020	132,263	1,122,128	23.1	25,873 33
Williams .....	1,016	2,690	2 70	.....	73,366	76,056	30.6	2,329 87
Unorganized Counties—								
Dunn, Wallace, Hettinger, McKenzie and Allred, attached to Stark....	12,480	6,755	54	.....	342,108	348,863	6.6	2,387 47
Total .....	14,886,800	58,542,203	3 98	\$ 9,190,049	\$15,898,301	\$83,630,553	30.6	\$2,561,858 41

## Abstract of Tax List for the State of North Dakota, for the Year 1894.—Continued.

COUNTIES.	SCHOOL TAXES.				
	STATE TAXES. Revenue and Interest Funds.	State 2 Mills.	School Poll.	Special.	Interest and Principal on State Loans.
Barnes .....	\$ 17,448 20	\$ 7,586 19	\$ 1,823 00	\$ 46,943 47	.....
Benson .....	3,918 61	1,701 58	801 00	8,663 11	.....
Billings .....	3,324 76	1,445 30	93 00	1,003 98	.....
Bottineau .....	2,837 19	1,233 15	985 00	6,172 08	.....
Burleigh .....	12,736 66	5,537 69	889 00	14,890 38	.....
Cass .....	52,805 97	22,959 10	2,139 00	101,240 10	.....
Cavalier .....	5,250 60	2,282 88	1,612 00	14,377 81	.....
Dickey .....	10,456 43	4,645 76	1,271 00	18,279 49	.....
Eddy .....	3,540 60	1,539 40	431 00	6,023 90	.....
Emmons .....	3,826 01	1,663 48	703 00	8,068 58	.....
Foster .....	5,079 29	2,208 39	287 00	.....	.....
Grand Forks .....	39,533 08	17,188 32	3,716 00	64,948 49	.....
Griggs .....	7,801 49	3,391 96	732 00	12,896 80	.....
Kidder .....	4,636 98	2,042 23	374 00	6,192 04	.....
LaMoure .....	10,230 02	4,447 83	968 00	23,856 47	1,000 75
Logan .....	1,644 13	718 75	200 00	2,210 45	.....
McHenry .....	1,430 39	621 92	456 00	1,194 95	.....
McIntosh .....	2,161 08	939 60	866 00	.....	.....
McLean .....	2,044 36	1,022 18	278 00	2,988 82	.....
Mercer .....	1,046 66	453 56	164 00	.....	306 65
Morton .....	8,378 22	3,640 55	1,181 00	14,903 79	.....
Nelson .....	7,526 35	3,272 33	1,110 00	14,410 40	.....
Oliver .....	1,152 27	500 82	145 00	1,070 56	.....
Pembina .....	24,007 21	10,437 99	3,028 00	45,835 56	.....
Pierce .....	1,032 43	449 20	314 00	1,714 10	.....
Ramsey .....	9,106 26	3,959 25	1,227 00	20,653 68	.....
Ransom .....	11,217 80	4,877 28	.....	23,691 60	.....

Richland .....	25,112 63	10,918 50	2,337 00	34,835 84	.....
Rolette .....	2,803 42	1,218 90	754 00	4,449 19	.....
Sargent .....	8,588 57	3,784 26	1,338 00	25,129 35	.....
Stark .....	4,435 96	1,928 67	757 00	11,501 05	.....
Steele .....	9,107 44	3,959 79	962 00	15,653 43	.....
Stutsman .....	16,863 88	7,332 12	1,120 00	16,492 34	.....
Towner .....	3,413 47	1,484 12	656 00	10,849 60	.....
Trail .....	26,468 46	11,508 05	2,030 00	31,442 37	.....
Walsh .....	25,260 66	10,982 58	3,385 00	40,091 35	.....
Ward .....	1,502 14	653 12	404 00	4,918 05	.....
Wells .....	5,161 71	2,244 25	699 00	6,192 07	.....
Williams .....	849 87	152 11	157 00	1,366 67	.....
Unorganized Counties— Dunn, Wallace, Hettinger, McKenzie and Allred, } attached to Stark .....	1,604 77	697 70	85 00	.....	.....
Total .....	\$ 384,595 08	\$ 167,480 86	\$ 40,387 00	\$ 665,091 87	\$ 1,307 40



## Abstract of Tax List for the State of North Dakota, for the Year 1894.—Continued.

COUNTIES.	COUNTY TAXES.			
	Revenue.	Interest.	Road and Bridge.	Other Special Taxes.
Barnes.....	\$ 22,758 77	\$ 3,837 68	\$ 8,712 55	\$ 880 50
Benson.....	4,253 94	2,552 35	2,552 36	2,025 11
Billings.....	5,999 35			30 00
Botineau.....	3,639 45	2,466 30	616 62	367 00
Burleigh.....	12,736 70	11,906 03	5,018 39	
Cass.....	73,469 15	11,479 57		1,923 00
Cavalier.....	6,860 36	2,282 88	2,730 44	1,141 43
Dickey.....	13,409 67	2,499 99	2,276 08	596 62
Eddy.....	7,927 92	923 64	1,847 27	2,001 22
Emmons.....	6,071 72	4,158 71	1,247 61	3,103 50
Foster.....	6,625 16	2,208 39	1,766 70	883 35
Grand Forks.....	59,299 97	3,437 63	14,610 11	6,875 30
Griggs.....	10,175 93	5,596 74	2,859 05	847 97
Kidder.....	6,130 46	3,677 33	817 40	2,042 23
LaMoure.....	11,119 60		4,348 09	
Logan.....	2,156 25	575 00	1,293 75	676 68
McHenry.....	2,021 00	1,399 19	1,865 66	1,101 53
McIntosh.....	2,818 82	610 74	1,814 70	1,390 39
McLean.....	5,621 99	3,066 54	346 50	1,533 27
Mercer.....	2,892 29		1,809 20	3,098 25
Morton.....	20,023 03	7,281 10	2,548 35	1,890 34
Nelson.....	10,975 29	4,568 25	2,127 03	6,870 01
Oliver.....	1,377 47	224 52		262 50
Pembina.....	19,306 64		3,649 59	
Pierce.....	8,589 79	674 28		226 88
Ramsey.....	11,877 74	4,751 08	1,781 78	2,629 09
Ransom.....	21,216 08	731 64	3,163 73	2,194 76

Richland.....	32,755 64	6,551 16	3,275 64	.....	609 45
Rollette.....	5,485 23	2,437 84	609 47	.....	933 44
Sargent.....	14,936 94	2,240 53	3,734 26	.....	1,915 60
Stark.....	15,333 09	1,060 76	1,928 68	.....	.....
Steele.....	9,107 44	1,385 92	2,177 87	.....	507 00
Stutsman.....	21,629 75	3,636 06	7,217 67	.....	3,470 03
Towner.....	4,452 34	2,227 03	4,165 66	.....	.....
Trail.....	14,960 45	.....	10,932 63	.....	3,294 35
Walsh.....	23,064 09	2,745 05	3,843 35	.....	.....
Ward.....	3,265 59	1,763 88	979 58	.....	.....
Wells.....	7,181 63	1,122 13	2,132 05	.....	.....
Williams.....	304 22	.....	.....	.....	.....
Unorganized Counties— Dunn, Wallace, Hettinger, McKenzie and Allred, attached to Stark.....	.....	.....	.....	.....	.....
Total .....	\$ 506,890 94	\$ 103,109 44	\$ 110,808 82	\$	55,140 80

